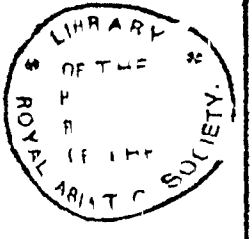
Reports on the Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1927-28



[Price—Annas 9 *or* 11*d*.]

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1929

Obtainable from the Superintendent of Government Printing and Stationery, Bombay; from the High Commissioner for India, 42 Grosvenor Gardens, S.W.1, London; or through any recognized Booksellers

BOMBAY BRANCH
OF THE
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TABLE OF CONTENTS.

REPORT.

	Para.	Page
CHAPTER I.		
Administrative changes	1-2	1
CHAPTER II—COUNTRY SPIRIT.		
Sale Strengths	3	2
Receipts from Still Head Duty	4	2
Vend and License fees	5	2
Revenue and Consumption under the out-still system ...	6	2
Working of the contract supply system	7	2
Working of the Mahura Flowers Act	8	2
Country Spirit Shops	9	3
Advisory Committees	10	3
Consumption	11	3-4
Temparance activities	12	4
Administration of Distilleries and Warehouses	13	5
Retail sale of country spirit in excess of prescribed limits ...	14	5
CHAPTER III—TODDY.		
Revenue	15	5
Tree-tax	16	5
Vend and license fees	17	5
Trees licensed for tapping	18	5-6
Toddy licenses	19	6
Consumption	20	6
Manufacture of gul from sweet toddy	21	7
CHAPTER IV—FOREIGN LIQUORS INCLUDING THOSE OF INDIAN MANUFACTURE.		
Revenue	22	7
Imports and consumption of foreign liquor	23	7-8
Canteen Tenant Licenses	24	8-9
Licenses	25	9
CHAPTER V—INTOXICATING DRUGS OTHER THAN OPIUM.		
Cultivation and out-turn of ganja	26	10
Issues from Warehouses	27	10
Fluctuations in consumption	28	10-11
Revenue	29	11
Vend licenses	30	11
Licenses for the sale of cocaine	31	11
Imports and issues in the Presidency	32	11
Cocaine cases	33	11-12
CHAPTER VI—OPIUM.		
Realizations from opium issued from depôts	34	12
Sales of opium in British districts	35	12
Vend fees	36	13

	Para.	Page
CHAPTER VI—OPIUM—*contd.*		
Retail shops and licenses to medical practitioners and Chemists and Druggists	37	13
Supplies to Indian States	38	13
Manufacture and issues in the Baroda State	39	13
Total excise opium revenue	40	13
Consumption of opium for Veterinary or quasi-Veterinary use.	41	13
Measures to check the administration of opium to children ...	42	13
CHAPTER VII—FINANCIAL RESULTS.		
Revenue	43	14
Expenditure	44	14-15
Recovery of Excise Revenue by coercive processes ...	45	15
CHAPTER VIII—OFFENCES AGAINST ABKARI AND OPIUM LAWS.		
Offences against Abkari Law and fluctuations in the number of (1) liquor, (2) hemp drugs and (3) cocaine cases ...	46	15-16
Offences against the Abkari Law	47	16
Fluctuations in cases of drunkenness	48	16
The Excise Intelligence Bureau	49	16
General Remarks	50-70	16-23

APPENDICES

	Pages
Appendix A—Consumption of country spirit in Urban and Rural areas and in the whole Presidency	26-27
Appendix A (*a*)—Manufacture of country spirit, consumption, etc., in certain large towns	28
Appendix B—Statistics of Toddy consumption, number of trees tapped, licenses issued, etc.	30-31
Appendix C—Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses ...	32-34
Appendix D—Summary of opium transactions in Indian States ...	35
Appendix E—Demands, Collections, Refunds, Remissions, and Balance of Excise Revenue	36
Appendix F—Offences against the Abkari and Opium Acts	37 to 40
Appendix G—Cases of drunkenness	41
Appendix H—Provincial Statement A	42-43
Appendix I—Provincial Statement B	44-45
Appendix J—Statement shewing the number of country liquor shops licensed for exclusive sale of 60° U. P. and the consumption in terms of prescribed sale strengths	46-47
Imperial Return No. I—Revenue	48-56
Imperial Return No. II—Expenditure	57-58
Imperial Return No. III—Shops and licenses	59-63
Imperial Return No. IV—Consumption	64-73
Imperial Return No. IV-A—Imports and exports of excisable articles ...	74-75
Imperial Return No. V—Incidence of consumption, average taxation, etc.	76 to 78

ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1927-28

CHAPTER I

Administrative changes.—The following changes were introduced in the Excise system and arrangements during the year 1927-28 :—

(1) The rationing system was continued and the rations for Bombay City and the mofussil (excluding the Panch Mahals and the East and West Khandesh Districts) were fixed at 5 per cent. below the rations of 1926-27, while the rations for the Panch Mahals and the East and West Khandesh Districts were fixed at the same figures as for 1926-27. (Government Resolution, Revenue Department, No. 7380/24, dated the 20th January 1927).

(2) The system of auctioning Excise licenses simultaneously throughout the Presidency proper adopted as an experimental measure in 1926-27, was abandoned (Government Resolution, Revenue Department, No. 7380/24, dated the 20th January 1927).

(3) Licenses for toddy shops and booths in Kanara (Below ghat) and for shops and hawking in Bombay City were auctioned from 1st August instead of from 1st April as heretofore (Government Resolutions, Revenue Department, No. 7380-24, dated the 20th January 1927 and the 3rd March 1927).

(4) The license fees for foreign liquor retail 'Off' licenses in the mofussil were increased (Government Resolution, Revenue Department, No. 7380/24, dated the 17th March 1927).

(5) The late closing fees for Foreign Liquor Refreshment Rooms in Bombay City were enhanced (Government Resolution, Revenue Department, No. 8535/24, dated the 15th March 1927).

(6) In the case of new foreign liquor retail 'Off' shops the selection of the first licensees was ordered to be determined by auction, the goodwill alone being auctioned (Government Resolution, Revenue Department, No. 9424/24, dated the 29th July 1927).

(7) The duty on Ganja was increased from Rs. 25 to Rs. 30 per seer (Government Resolution, Revenue Department, No. 7380/24, dated the 20th January 1927).

2. All statistics of revenue with the exception of those relating to "Gain on sale proceeds of Excise opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II

Country Spirit

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, *viz.*, 30°, 40° and 60° U.P. The sale of 30° U.P. was, however, allowed only in those border shops where it was found necessary to maintain spirit of higher strength owing to the unwillingness of the adjoining States concerned to reduce the strength of spirit sold in their shops.

The policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each District to the exclusive sale of weak spirit was maintained in places where such a policy had proved successful. But in certain areas where it was found that such a restriction had only driven people to stronger spirit illicitly distilled, it was found necessary to remove the restriction and to allow the sale of stronger spirit at the shops.

4. *Receipts from still head duty.*—The revenue from still head duty amounted to Rs. 1,30,95,757 against Rs. 1,29,98,676 in the previous year (Imperial Return I, column 2) showing an increase of Rs. 97,081. Still head duty is paid in advance and sometimes issues are not made before the end of the year. In such cases still head duty is refunded. This in some measure accounts for increased still head duty receipts in spite of a reduced consumption.

5. *Vend and License Fees.*—The receipts from fees for the right of retail vend of country spirit at shops increased from Rs. 81,26,865 to Rs. 87,04,364 (Imperial Return I, column 4). The increase is attributable to keener competition at the auctions owing to the abolition of the system of simultaneous auctions. Of the total fees, Rs. 84,05,194 represent vend and Rs. 2,99,170 license fees.

6. *Revenue and consumption under the Out-still system.*—The Akrani farm continued to be managed by the Forest Department. The sale proceeds of spirit in this area amounted to Rs. 35,376 against Rs. 46,003 in the previous year. The consumption which is of 60° U.P. amounted to 23,600 bulk gallons against 30,600 bulk gallons in the previous year.

7. *Working of the Contract supply system.*—The contract supply system continued only in the Sankheda Mewas, in the Rewa Kantha Agency and in the Mahi Kantha Leased Area.

The supplies of spirit were well maintained throughout the year under report. Both the Nasik and Khanapur distilleries with their dependent warehouses continued to be managed departmentally and were worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—Cases of illicit possession of mahura flowers fell from 193 in 1926-27 to 88 in 1927-28 in the Kaira District, from 114 to 107 in the Thana District and from 73 to 43 in the Nasik District, while in the Kolaba District there was an increase in the number of such cases from 4 in the previous year to 9 in the year under report.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit fell from 1596 to 1589 in the year under report owing to the closure of 8 shops on the recommendations of the Advisory Committees. One new shop was opened in the Kathi Estate of the West Khandesh District.

10. *Advisory Committees.*—The various Excise Advisory Committees in the Presidency proper held 335 meetings, at which 389 recommendations were made. Out of these 120 recommendations were wholly accepted, and 5 partially accepted. As mentioned in the last year's report many recommendations referred to alterations in the hours of sale and could not be accepted, this being a question of general application. The hours of sale were the same as in the previous year, *viz.*, opening hour 10-30 a.m. and closing hour 8 p.m. except (i) in Bombay where it was 9 p.m., (ii) on the railway lines up to Thana on G. I. P. Railway and Virar (Bassein Taluka) on the B. B. & C. I. Railway, where it was 8-30 p.m., and (iii) in Poona City and Cantonment and Kirkee Cantonment, where it was 7-30 p.m. from 1st September to 28th February.

In many cases the recommendations of the Advisory Committees would; if accepted, not have promoted temperance but increased illicit practices and the total consumption of licit and illicit liquor combined. An instance of this is Poona where the restrictions of closing on all Sundays and gazetted holidays, imposed some years ago on the recommendation of the Advisory Committee, has only resulted in general unlicensed sales, beyond the capacity of the local excise staff to supress, in the City and Cantonment to meet the public demand for liquor. The tendency to unpractical recommendations by some Advisory Committees is due to the present constitution of the Committees, on which, apart from the official members, there is only one member of the drinking classes. As however the majority of the adult male population in any locality either consume liquor or do not object to it, it would be better that this class be given direct representation on the Advisory Committees to as large an extent as the local bodies are. The latter usually appoint non-drinkers to the Advisory Committees with the result that the latter often express the views of only non-drinkers and not consumers and so are not truly representative of all points of view.

11. *Consumption.*—Appendix A, column 11, shows in terms of proof gallons the sale of spirit at shops. There was a decrease of 26,324 gallons or about 2 per cent. In all districts except Ahmedabad, Belgaum, Satara, Poona and East and West Khandesh, there was a reduction in consumption. The main increases occurred in Ahmedabad (7,305), West Khandesh (5,933) and Poona (4,867) and were due to reduction of selling prices by certain licensees. Noteworthy decreases occurred in Bombay (13,810), Thana (9,092) and Surat (7,616). The sub-joined statement shows in respect of Bombay City and each district (1) the ration fixed for 1927-28, (2) the actual consumption in 1927-28 and 1926-27 and (3) the cases of illicit distillation, possession, sale and import detected in 1927-28 and 1926-27.

Name of District	Ration in London Proof gallons 1927-28	Consumption in London Proof gallons			Cases of illicit importation, possession, sales and distillation		
		1927-28	1926-27	Increase (+) or decrease (—)	1927-28	1926-27	Increase (+) or Decrease (—)
Ahmedabad ..	68,536	56,966	49,661	+7,305	198	172	+26
Kaira ..	35,999	20,727	21,403	—676	379	251	+128
Panch Mahals ..	45,864	32,755	33,545	—790	526	459	+67
Broach ..	44,963	26,424	27,889	—1,465	66	68	—2
Surat ..	212,309	118,612	126,228	—7,616	394	530	—136
Thana ..	221,893	169,824	178,916	—9,092	428	357	+71
Bombay ..	423,191	409,802	423,612	—13,810	39	44	—5
Kolaba ..	90,894	54,648	57,107	—2,459	52	36	+16
Ratnagiri ..	79,482	41,648	42,084	—436	102	44	+58
Kanara ..	26,819	19,643	19,800	—157	55	62	—7
Dharwar ..	48,796	31,444	32,176*	—732	118	129	—11
Belgaum ..	50,345	28,664	28,292	+372	169	89	+80
Bijapur ..	22,200	9,749	10,926	—1,177	159	145	+14
Sholapur ..	27,138	21,499	24,215	—2,716	52	86	—34
Satara ..	13,073	10,190	9,900	+290	61	96	—35
Poona ..	100,680	66,385	61,518	+4,867	20	67	—47
Ahmednagar ..	19,097	11,947	12,494	—547	7	11	—4
Nasik ..	45,613	31,860	33,475	—1,615	265	183	+82
West Khandesh ..	76,179	62,351 *9,434	56,418 *12,264	+5,933 —2,830	1,637	1,126	+511
East Khandesh ..	72,888	41,783	40,756	+1,027	428	400	+28
Total ..	1,725,959	1,276,355	1,302,679	—26,324	5,155	4,355	+800

* Akrani Mahal of the West Khandesh District.

In spite of the fact that there was a further reduction in the ration fixed for the year, by five per cent., the consumption did not touch the fixed ration; but fell below it by 449,604 proof gallons. The general causes of the fall are illicit distillation, trade depression, high selling prices, unpopular low strength of country spirit, and a growing preference among the drinking classes for cheap foreign spirit wherever available, especially beer. Where cheap foreign spirit is not available, the ordinary consumer of country spirit has recourse to illicit supplies. This accounts for the increase by 800, in the number of offences relating to illicit importation, possession, sales and distillation.

12. *Temperance activities.*—No temperance activities of note occurred in the Bombay City. In the mofussil, there were no temperance movements of any kind except that in Kundgol Taluka, Dharwar District, where a small temperance movement was started by a section of the shepherd class. This class has resolved to give up drink, as it has been accorded a higher religious and social status among the Lingayats and wishes to justify this uplift.

13. *Administration of Distilleries and Warehouses.*—There were three distilleries (two only from 1st March 1928) and 36 bonded warehouses (37 from 1st March 1928) during the year under report. The Khanapur distillery was abolished with effect from 1st March 1928 and its supply area added to the Nasik Distillery. From the same date, a bonded warehouse was established at Khanapur.

The issues to retailers in British Districts of duty paid spirit amounted to 1,276,567 proof gallons (exclusive of 9,594 proof gallons issued from Dhadgaon distillery to the Akrani Out-still area) against 1,284,860 proof gallons in the previous year.

14. *Retail sale of country spirit in excess of prescribed limits.*—Permits for the sale of spirit in excess of the fixed limits were granted in the Ahmedabad, Kaira, thePanch Mahals, Broach, Thana, Kolaba, Belgaum, Sholapur, Poona, Ahmednagar and the East and West Khandesh districts and Bombay City. The total quantity sold was 62 gallons of 30° U.P., 1,355 gallons of 40° U.P. and 24,563 gallons of 60° U.P. against 37 gallons of 30° U.P., 438 gallons of 40° U.P. and 19,496 gallons of 60° U.P. in the previous year. Similar permits were also granted for the sale of toddy under which 2,063, 20, 20, 193 and 1,268 gallons respectively were sold in the Thana, Belgaum, Poona, Sholapur and West Khandesh districts.

CHAPTER III

Toddy

15. *Revenue.*—The revenue under this head is derived from (1) tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 47,62,154 in the year under report, compared with Rs. 46,63,070 in the previous year (column 11 of Imperial Return I), an increase of Rs. 99,084.

16. *Tree tax.*—The receipts from tree tax amounted to Rs. 18,32,782 during the year under report as against Rs. 18,00,745 in the previous year (column 8 of Imperial Return I). The increase was due to an increase in the total number of trees tapped.

17. *Vend and license fees.*—The revenue from vend fees was Rs. 28,85,710 and from license fees Rs. 43,662 amounting in all to Rs. 29,29,372 as against Rs. 28,62,325 in the preceding year (column 9 of Imperial Return I). The increase was due to keen competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for sale of raw toddy during the year under report and in the previous year is given below (Appendix "B").

Year	Cocoanut	Brab	Date and wild palm	Total
1927-28	43,074	21,659	314,371	379,104
1926-27	44,520	23,008	309,702	377,230
	—1,446	—1 349	+4,669	+1,874

There was on the whole an increase in the total number of trees tapped, the most remarkable being in Thana where 8,880 additional trees were tapped as compared with the previous year. The increase in the number of trees tapped in Thana was due to a considerable rise in the consumption of toddy which is being used as a substitute for country liquor. There was also a noticeable increase in Sholapur but this increase has been counteracted by a decrease in the consumption of toddy on account of low yield in trees. There were decreases in Broach, Surat, Bombay, Ratnagiri, Dharwar, Belgaum, Bijapur, Poona and Ahmednagar, the most noticeable being in Surat, Belgaum and Ratnagiri. The decrease in Surat is attributed to 14 toddy shops not being disposed of. The decrease in Belgaum is due to unfavourable conditions of trade and agriculture and to cholera. The decrease in Ratnagiri is due to the closure of 11 toddy shops and to the number of booths actually opened being less than in the previous year.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were :—

Year	Domestic consumption	Tree-foot booths	Shops	Hawking	Total
1927-28 ..	12,068	3,156	1,046	31	16,301
1926-27 ..	11,607	3,069	1,025	47	15,748
	+461	+87	+21	—16	+553

The increase in the number of domestic consumption licenses was mainly in the Panch Mahals and Surat districts.

There is an increase of 21 in the number of toddy shops and 87 in tree-foot booths. This increase is nominal and is due to the fact that the sanctioned number of shops and booths is being shown in the statements against the actual number of shops and booths, which were being shown hitherto. The actual number of shops opened is 1,008 against 1,025 in the previous year, while the actual number of booths opened was 3,064 against 3,069.

The decrease in the number of hawking licenses was due to the non-renewal of 16 of these licenses in Bombay City in accordance with the policy of Government to abolish these licenses within 5 years.

20. *Consumption.*—The total sales show a decrease of 401 gallons which is shared by Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Sholapur, and Poona districts. The decrease is attributed to bad seasonal conditions and general trade depression. As noted in the previous year's report the returns of toddy sales furnished by the licensees are not accurate. The increased sales in Bombay and Thana are partly due to the high prices charged for country spirit.

21. *Manufacture of gul from sweet toddy.*—In the Kanara district 4 persons were permitted to manufacture gul as against 9 in previous year. The number of trees tapped free of duty for this industry during the year under report was 49 as against 71 in the preceding year. Despite the concessions allowed by the Excise Department the industry seems to be steadily dying out.

No permission for the manufacture of gul from sweet toddy was granted in any other part of the Presidency.

CHAPTER IV

Foreign Liquors including those of Indian Manufacture

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fees on foreign liquors (*a*) imported at the port of Bombay, or (*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or (*c*) manufactured in the Bombay Presidency.

During the year under report the revenue under (1) amounted to Rs. 7,57,676 against Rs. 7,09,485 in the previous year (columns 12,15.19 and 20 of Imperial Return I). The increase of Rs.48,191 was due to increased consumption of Indian made foreign liquor which has steadily been replacing imported liquor from Java and Germany consequent on the reduction of duty on Indian made foreign liquor from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon. The revenue under (2) increased from Rs. 11,73,541 in the previous year to Rs.15,04,569 (columns 13,16,21 and 22 of Imperial Return I). The increase is partly due to the fact that a part of the license fees of foreign liquor "off" shops for the year 1927-28 was not credited to the accounts of the previous year as before for the reasons given in the last year's administration report and partly due to the increase in the scale of foreign liquor license fees.

Vend (pass) fees have as usual been included in the column of license fees.

23. *Imports and consumption of Foreign Liquor.*—The gross imports of foreign liquor into Bombay City by sea, compared with those of the previous year, are as follows :—

Year	Fermented liquor	Wines	Potable spirits	Denatured and perfumed spirits
	Liquid gallons	Liquid gallons	Proof gallons	Liquid gallons
1927-28	1,289,134	82,519	257,435*	320,744
1926-27	1,154,788	95,863	292,839†	255,193
	+134,346	—13,344	—35,404	+65,551

*Includes 255 bulk gallons of liquours. †Includes 474 bulk gallons of liquours.

Exports to other provinces are made from these imports, as Bombay is a large distributing centre for the whole of India.

The following table gives the statistics of sales in this Presidency of foreign liquor in the year under report compared with those in the previous year (Imperial Return IV, columns, 9, 10, 11, 12, 13 and 15) :—

Year	Fermented liquor	Wines	Potable spirits	Denatured spirits
	Bulk gallons	Bulk gallons	Bulk gallons	Bulk gallons
1927-28	628,471	35,268	248,627	215,598
1926-27	565,070	35,142	249,823	342,871
	+63,401	+126	−1,196	−127,273

The increase in the consumption of fermented liquor which is mainly in Bombay City is due to the growing taste among the working classes for beer. This fact is also borne out by the corresponding decrease in spirits. The slight increase in wines calls for no special comments.

As pointed out in last year's administration report these figures are by no means reliable. From 1st April 1928, statistics of foreign liquor are being kept in accordance with the new scheme sanctioned by Government and more accurate figures will be available from next year.

The apparent fall in the consumption of denatured spirit is due to the fact that for the year under report only the actual retail sales have been taken into account, while statistics of previous year were made up of both wholesale and retail figures. This mode of accounting is obviously inaccurate as it means a duplication of figures. If the old method were continued the figure of consumption would be 383,645 gallons, showing an increase of 40,774 over the last year's figures. There is no doubt that if purely retail figures for 1926-27 were available, the increase in retail consumption would be about the same.

All districts show an increase in retail sales except Bombay, Surat and Broach. The decrease in Bombay is only apparent as the retail figures for last year are not available for comparison. The increase in sales in other districts is due in some measure to the use of denatured spirits for stoves and industrial purposes but much of the increase, as explained later on, appears due to the use of this spirit for potable purposes by the poorer classes owing to the high price of and other restrictions on country liquor.

The imports of denatured spirit through the Port of Bombay amounted to 315,022 gallons against 248,603 in the previous year. The whole quantity was imported from Java. The increase of 66,419 gallons in the imports is due partly to larger exports to other provinces and partly to the increased sales.

24. *Canteen Tenant Licenses.*—The number of Canteen Tenant licenses issued during the year under report was 35, the same as in the preceding year. The total quantity of beer sold under these licenses

during the year was 183,544 bulk gallons as against 180,892 in the previous year. Canteen Tenant Licenses are granted on a nominal fee of Rs. 24 per annum for a regiment and Rs. 12 per annum for smaller units. The conditions governing such licenses restrict sales to members of the regiment or unit only. There is, however, reason to believe that these restrictions are not strictly observed, and that unauthorised sales of beer to outsiders take place resulting in large profits to canteen tenants to the detriment of other authorised licensees and in loss to Government. The question, therefore, of placing these licenses on the same footing as foreign liquor ' On ' licenses in regard to the payment of fees is under consideration.

Messrs. Kemp and Company, N. Powell and Company, Wright and Company, and M. J. Gajjar of Bombay, Wingate and Company of Poona and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond on payment of the concession rate of duty of Rs. 5 per proof gallon. The following firms imported medicinal and toilet preparations into Bombay at the lower rate of duty :—

(1) The Alembic Chemical Works Company, Limited, from Baroda ;

(2) The Bengal Chemical and Pharmaceutical Works from Calcutta ;

(3) The Ranaghat Chemical Works from Calcutta ;

(4) Dr. Bose's Laboratory from Calcutta ;

(5) Dr. Burman's Laboratory from Calcutta.

The sales of rectified spirit were 552 gallons as against 1914 in the previous year (Column 14 of Imperial Return IV). No accounts of medicated wines are required to be kept, and so column 16 of Imperial Return IV is blank.

The manufacture of Indian made foreign spirit is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company at Baroda. The former supplied 22,598 gallons of duty free rectified spirit to the Government Medical Stores, Bombay, against 16,432 gallons in the preceding year. Three hundred and twenty-four gallons of denatured spirit were manufactured at the Gujerat Chemical Works as against 879 gallons in 1926-27.

25. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,341 against 2,265 in the preceding year. The increase is mainly due to 124 extra licenses for the wholesale and retail sale of denatured spirit. There was, however, a decrease by 71 in the number of temporary refreshment stall licenses and by 8 in the number of wholesale liquor licenses other than commercial spirits. The other kind of permanent retail licenses increased from 504 in the previous year to 520 in the year under report. This is mainly due to the opening of 3 new ' Off ' shops and to new licenses issued to Clubs.

CHAPTER V

Intoxicating Drugs other than Opium

Hemp Drugs

26. *Cultivation and outturn of Ganja.*—The cultivation of hemp for *ganja* was restricted to four villages in the Nagar taluka of the Ahmednagar district, *viz.* Mehekeri, Kaudgaon, Pimpalgaon and Bhatodi. The number of licenses granted, the area cultivated and the quantity produced during the year under report, compared with the previous year, were as follows :—

	1926-27	1927-28
Area cultivated ..	250 acres	.. 294 acres
Outturn of ganja ..	1,923 maunds	.. 5,419 maunds
Licenses issued to cultivators ..	74	117

The average yield per acre was 18·4 maunds against 7·7 in the previous year. The crop was above the normal. The area under cultivation was increased as the crop of the previous year was very poor, owing to the scarcity of rain.

27. *Issues from warehouses.*—The issues from the warehouses during the year under report and the year 1926-27 are contrasted below :—

—	1926-27			1927-28		
	Ganja	Bhang	Charas	Ganja	Bhang	Charas
	Maunds	Maunds	Maunds	Maunds	Maunds	Maunds
Issues for sale in the Bombay Presidency	1,288	187	..	1,109	191	..
Exported to Indian States ..	126	30	..	108	31	..
Exported to other provinces ..	30	..	..	27	..	..
Exported to foreign countries ..	29	..	..	15	..	..

28. *Fluctuations in consumption.*—The following table shows the consumption as compared with that of the previous year :—

Year	Ganja	Bhang
	Seers	Seers
1926-27	43,038	7,152
1927-28	38,587	7,936

The decrease in the consumption of ganja was mainly in the districts of Dharwar, Poona, East Khandesh, Satara, Ahmednagar, Nasik, Ahmedabad, Belgaum and Bombay City. The decrease is attributed principally to the high selling prices at the shops due to the enhancement of duty and partly to trade depression and failure of crops. In the Belgaum district the decrease is due partly to a migration of the population owing to cholera. In some Deccan districts people are taking to ganja as it is cheaper than country spirit.

There was an increase in the consumption of bhang mainly in Nasik and East Khandesh districts. The increase in Nasik was due to the fact that the licensees having lost their shops for the ensuing year sold their stock at cheaper prices at the end of the year and in East Khandesh it was due to the people taking to bhang in the form of "ghota".

29. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 14,00,089 and Rs. 7,61,360 respectively, as compared with Rs. 12,62,235 and Rs. 7,81,036 respectively in the year 1926-27 (Imperial Return I, columns 31, 35 and 36).

30. *Vend licenses.*—The number of vend licenses remained the same as in the previous year, *viz.*, 536. (Imperial Return III, columns 10 to 12 and 32 to 34). Of these, 20 were wholesale and 516 retail.

Cocaine

31. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 754 during the year under report against 715 in 1926-27 (Imperial Return III, column 38).

32. *Imports and issues in the Presidency.*—The quantity of cocaine and the allied drugs imported during the year amounted to 15 lbs. 12 ozs. 157 grains (avoirdupois standard weight) against 16 lbs. 5 ozs. 409 grains. in the previous year. The quantity sold under licenses was 10 lbs. 14 ozs. 110 grains against 16 lbs. 9 ozs. 89 grains in 1926-27. The statistics of cocaine transactions called for in Government of India's letter No. 1324, dated the 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1927			Imports during the year			Total			Sales during the year			Closing balance on 31st March 1928		
Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.
8	7	319	15	12	157	24	4	39	17	8	45	6	11	431

33. *Cocaine cases.*—Fifty-nine cases of illicit possession of cocaine were detected in Bombay City during the year under report, against

110 during 1926-27. The reasons for this decrease have been given in paragraph 46 below. The largest seizure of cocaine by the Excise Department during the year was 8,064 grains.

CHAPTER VI

Opium

34. *Realizations from opium issued from depots.*—Opium issued from the depots realized Rs. 23,52,130 as shown in the District Treasury Accounts. Of this sum Rs. 11,04,700 represent the prime cost paid to the Government of the United Provinces exclusive of Rs. 156 as the cost paid to the Indian States for the confiscated opium received from them, and the balance of Rs. 12,47,430 gain on sales as shown in columns 24 and 25 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges at opium depots in British districts	6,889
(2) Cost of maintenance of the Government depots at Sadra and Palanpur	1,067
	7,956

The net profit to Government thus amounts to Rs. 12,39,474 (inclusive of duty) against Rs. 12,96,187 in the previous year, a decrease of Rs. 56,713 which is due to the fall in the consumption of opium during the year under report.

35. *Sales in British districts.*—The total sales in British districts amounted to 23,152 seers against 23,729 seers in the previous year (Column 17 of Imperial Return IV), a decrease of 577 seers or 2 per cent. due to the fall in the consumption in all districts except Sholapur, Satara and Poona. The decrease in these areas is attributed to trade depression and the high selling prices charged by licensees as a result of heavy vend fees which they had to pay on account of keen competition. In Bombay it is also partly due to illicit opium finding its way into the City and competing with licit opium. Licit sales in the Presidency were 42,648 seers, in 1920-21, the issue price being then Rs. 45 per seer, and 23,152 seers in 1927-28, the issue price being Rs. 75. The situation is not satisfactory. The retail selling prices are too high, and illicit opium is smuggled from Rajputana and Central India not by rail as formerly but by motor traffic on cross country roads, then disposed of by hawkers in Gujerat districts. Not unlikely the issue price will require to be lowered and maxima selling prices fixed, as is done in the Punjab. But control of the source of supply is the only satisfactory solution. This can only be done by inducing the Indian States to grow only enough opium for their own consumption and to issue it for sale at the same prices as in British districts.

36. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 9,83,687 against Rs. 8,33,574 in the previous year (Column 27 of Imperial Return I). This was due to greater competition at the auctions.

37. *Retail shops and medical practitioners', chemists' and druggists' licenses.*—The total number of shops was 682, the same as in the previous year (Column 31 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 983 in the previous year to 1,045 (Column 35 of Imperial Return III).

38. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 19,132 seers against 18,498 seers in the previous year (Appendix " D ").

39. *Manufacture and issues in the Baroda State.*—The area under poppy cultivation in the Baroda State decreased from 423½ acres in the previous year to 404 acres during the year under report. The opium in hand at the beginning of the year was 62,227 seers inclusive of 1,925 seers in transit at the end of the last year. The quantity manufactured during the year was 1,990 seers. The total issues to licensed dealers decreased from 6,712 seers to 5,945 seers. The stock held at the end of the year was 56,543 seers exclusive of 1,729 seers on account of dryage.

40. *Total excise opium revenue.*—The excise opium revenue was Rs. 28,30,957 against Rs. 21,37,629 in the previous year, an increase of Rs. 6,93,328. This large increase is only nominal and is due to the inclusion, owing to the new method of accounting, of Rs. 5,99,840 on account of prime cost of opium payable to the Government of India.

41. *Consumption of opium for veterinary or quasi-veterinary use.*—The quantity of opium issued for veterinary or quasi-veterinary purposes during 1927-28 was 49 lbs. 2 ozs. 3 drams and 20 grains against 46 lbs. 8 ozs. 10 drams and 23 grains in the previous year.

42. *Measures to check the administration of opium to children.*—Under the auspices of the National Baby Week the activities outlined in last year's report were repeated, and given a further stimulus. There was the usual exhibition of lantern slides and films on Infant Welfare, and Models, which showed the dangers of drugging children with opium. These exhibitions took place in 59 towns and villages during the Baby Week celebrations and were witnessed by nearly 350,000 people. They have no doubt an educative value and may gradually bring about a change in existing practices. The Lady Inspector of Factories has also by private talks and lectures warned the factory and mill workers against the evils of administering opium to children. Thirteen new creches were opened under experienced matrons at the Bombay mills during the year under report. These matrons while attending to the children took every opportunity of dissuading mothers from drugging their children. They are also sent out on a lecturing campaign to various centres.

CHAPTER VII

Financial Results.

43. *Revenue.*—The total gross realizations of the year (Imperial Return I) are contrasted below with those of the previous year :—

	Realizations in		Increase	Decrease
	1926-27	1927-28		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirits ..	2,11,25,541	2,18,00,121	6,74,580	....
(2) Country fermented liquors .	46,63,070	47,62,154	99,084	....
(3) Malt liquors	2,62,331	2,73,434	11,103	....
(4) Wines and spirits (foreign liquors other than malt liquors, medicated wines and commercial spirits)	16,15,040	19,85,606	3,70,566	....
(5) Commercial spirits (including medicated wines) ..	5,665	15,774	10,109	....
(6) Hemp drugs	20,43,271	21,61,569	1,18,298	....
(7) Opium	(*a*)21,37,629	(*b*)28,30,957	6,93,328	....
(8) Fines and forfeitures ..	7,647	15,846	8,199	....
(9) Miscellaneous	2,04,916	1,97,364	....	7,552
(10) Recoveries from Government Commercial Undertakings	8,38,114	8,48,352	10,238	....
Total ..	3,29,03,224	3,48,91,177	19,05,505	7,552
Net increase ..	....	....	19,87,953	

(*a*) Exclusive of license fees of Rs. 1,341 for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States.

(*b*) Exclusive of license fees of Rs. 1,340 for opium shops in Indian States but inclusive of gain on sale proceeds of opium supplied to those States and the cost price of opium supplied to British districts.

No. 10 is a new item and shows Recoveries from Government Commercial Undertakings, such as profits from distilleries and realizations from the sale of old distillery plant, etc.

44. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,83,899) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of one anna cess on excise revenue which they were formerly allowed (Rs. 1,55,048) was Rs. 31,51,749 against Rs. 18,72,117 in the previous year. The apparent increase is due to the inclusion in the above figures of Rs. 10,85,916 paid to the Government of India on account of opium supplied to the Department and Rs. 2,99,595 on account of investments in

Government Commercial Undertakings. Hitherto these amounts were not shown in the report. They are now included owing to the new method of accounting. The cost of opium is fully recouped from the sale of opium, and the investments in Government Commercial Undertakings are fully recouped from the working of the distilleries which yield a profit every year. The gross total expenditure including the refunds shown at (1) and (2) above amounted to Rs. 36,34,446 against the previous year's expenditure of Rs. 23,11,886. If the items relating to opium and investments are excluded, being not really expenditure, the gross expenditure would be Rs. 22,48,935 as against Rs. 23,11,886 in the previous year which shows a decrease of Rs. 62,951. The net Excise revenue of the year increased by Rs. 15,03,517, *i.e*, from Rs. 2,97,53,214 in the previous year to Rs. 3,12,56,731 in the year under report.

45. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for recovery of arrears of excise revenue in all districts of the Presidency Proper except Kaira, Panch Mahals, the Town and Island of Bombay, Ahmednagar and Nasik. In some cases moveable or immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII

Offences against Abkari and Opium Laws

46. *Offences against Abkari Law.*—The total number of cases detected was 6,263 against 5,938 in the preceding year. Of these 5,822 related to liquor, 370 to hemp drugs and 71 to cocaine as against 5,416, 384 and 138 respectively, in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix "F".

Fluctuations in liquor cases.—Liquor cases of all kinds increased during the year under report by 406. The districts which chiefly contributed to this increase were West Khandesh (510), Panch Mahals (95), Belgaum (75), Ratnagiri (51), East Khandesh (29), Ahmedabad (26), Kolaba (26), Kaira (24) and Bijapur (15), the chief causes being the high selling prices of licit liquor. Cases under "illicit distillation" increased from 2,882 to 3,675, the increase being chiefly noticeable in West Khandesh, Thana, Kaira, Panch Mahals, Belgaum, Nasik, Ratnagiri and East Khandesh districts. Cases under "illicit importation, exportation and transportation" fell from 460 to 269 and those under "unlicensed sale and other miscellaneous offences" from 158 to 78 and from 1,046 to 667 respectively. Cases under illicit possession increased from 870 to 1,133.

Fluctuation in hemp drugs cases.—The number of cases relating to hemp drugs fell from 384 to 370, the decrease being noticeable in Bombay City (22) and the districts of Nasik (15), Poona (6) and Bijapur (3).

Fluctuation in cocaine cases.—Cases under cocaine decreased from 138 to 71. The cocaine traffic is mainly confined to Bombay and the large fall in the number of cases detected was due to the breaking up of the gambling dens by stern measures taken by the Bombay City Police and to the deportation of several notorious cocaine and opium smugglers under

section 3 of the Foreigners Act III of 1864 and under section 27 of the Bombay City Police Act IV of 1902. Cocaine, however, is an extremely valuable article of small bulk, so the illicit import of it by steamer is easy, and probably only a small proportion of such import is detected. The only effective method of stopping illicit import is to control the manufacture in the countries of origin.

47. *Offences against the Opium Law.*—The opium cases decreased from 489 to 433. Of these 342 were tried in British territory and 91 in Indian States as against 414 and 75 respectively in the previous year (Column 29 of Appendix " F "). The number of cases of illegal possession was 340 against 379 and those of illegal manufacture and illegal sale respectively 6 and 21 against 10 and 15. The most noticeable decrease in the number of cases of illegal possession of opium was in Bombay City where in consequence of the deportation of leading opium smugglers some gangs of smugglers have been completely broken up with the result that the illicit trade in opium has been crippled for the present. Cases of illegal import were 35 against 66 in the preceding year. The contraband opium seized amounted to 360 seers of which 283 seers were seized in British territory and 77 seers in Indian States.

48. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,455 against 3,447 in the previous year (Appendix " G " columns 2 and 3). Of these 2,500 occurred in Bombay City. Cases on licensed premises rose from 7 to 25.

49. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding methods of smugglers and offences against the excise and opium laws.

The Finger Print Branch of the Bureau received during the year 431 finger impression slips of Excise offenders for search against 693 during the previous year. Previous convictions were traced in 102 instances compared with 192 in 1926-27. At the close of the year the Branch held a collection of finger print slips of about 19,000 excise convicts.

CHAPTER IX

General Remarks

50. The increase of nearly one lakh in still head duty is due to advance payments for issues made before the end of the year. The increase of Rs. 5,77,499 from vend and license fees is less a gain than elimination of loss due to the former simultaneous auctions which prevented a number of bidders from attending. The important fact however is not these increases in revenue but the continuation of the heavy decline, 26,324 gallons since last year, in consumption of licit country spirit, which has been going on since 1920-21. The following table shows at a glance both why and where the licit consumption and public revenue have largely been diverted. The present excise situation deserves profound attention on the part of temperance reformers, criminologists and the general tax-payers ;—

Year	Country spirit						
	Ration	Consumption	Difference between ration and Consumption	Still head duty	License fees	Total of columns 5 and 6	Average Taxation i.e., still head duty and license fees per proof gallon of consumption
1	2	3	4	5	6	7	8
	Proof gallons	Proof gallons	Proof gallons	Rs.	Rs.	Rs.	
1920-21 ..	..	26,14,789	..	1,85,52,267	1,28,43,953	3,13,96,220	12·01
1921-22* ..	..	21,01,356	..	1,88,20,802	43,90,634	2,32,11,436	11·05
1922-23 ..	23,80,747	17,91,898	5,88,849	1,92,50,363	77,40,257	2,69,90,620	15·06
1923-24 ..	22,29,379	17,08,118	5,21,261	1,80,02,444	96,15,126	2,76,17,570	16·16
1924-25 ..	20,44,477	15,82,125	4,62,352	1,63,33,268	100,71,164	2,64,04,432	16·69
1925-26 ..	18,83,804	14,05,437	4,78,367	1,41,15,988	95,89,805	2,37,05,793	16·86
1926-27 ..	17,98,245	13,02,679	4,95,566	1,29,98,676	81,26,865	2,11,25,541	16·22
1927-28 ..	17,25,959	12,76,355	4,49,604	1,30,95,757	87,04,364	2,18,00,121	17·08

Year	Foreign liquor		Denatured spirit bulk gallons (1 gallon 67° over-proof)	Cases of illicit importation, possession, sales, and distillation	Hemp Drugs			Toddy.	
	Spirits	Beer, Stout			Duty on ganja per seer	Sales of ganja in seers	Hemp Drugs offences	Trees	Liquid gallons
1	9	10	11	12	13	14	15	16	17
	Liquid gallons	Liquid gallons	‡		Rs. a.				
1920-21 ..	..	..	2,27,514	2,110	17 8	41273	256	4,28,569	1,25,62,751
1921-22 ..	..	..	2,78,338	1,905	17 8	38672	110	3,45,687	99,49,879
1922-23 ..	..	..	3,23,007	2,884	20 0 22 8†	44602	161	4,15,444	1,27,92,591
1923-24 ..	2,17,390	4,37,525	3,30,090	3,067	22 8	46539	288	4,42,908	1,31,86,632
1924-25 ..	2,32,553	4,88,242	3,65,300	3,625	22 8	47752	273	4,09,992	1,25,54,868
1925-26 ..	2,24,359	5,22,014	3,81,575	3,907	22 8	44441	300	3,86,698	1,28,65,862
1926-27 ..	2,49,823	5,65,070	3,42,871	4,355	25 0	43038	384	3,77,230	1,23,26,903
1927-28 ..	2,48,627	6,28,471	3,83,645	5,155	30 0	38587	370	3,79,104	1,23,26,502

* Reduction due to picketing and collections of license fees of Rs. 50,86,756 in advance in 1920-21.
† Rs. 20 from 1st April 1922 and Rs. 22-8-0 from 1st January 1923.
‡ Column 11 includes wholesale and retail sales (*vide* paragraphs 23 and 57).
NOTE.—Foreign liquor figures before 1923-24 do not distinguish the wholesale and retail sales, so are not given.
The above table is for the Presidency excluding Sind and Indian States.

51. The causes of the decline in licit consumption appear the following. The prosperous boom period 1919-20 and 1920-21 with high wages and plentiful money has ceased. At the same time the present high retail sale prices of liquor cannot be afforded by the general public. The causes of high prices are several. The yearly reduction in the rationed quantity available for sale results in licensees steadily increasing sale prices so that they can keep safely inside their ration and never run out of stock. Thus consumption is and will always be well below the ration figure however low the latter be fixed. This result causes the fallacious idea that even the ration figure is in excess of the genuine demand. The truth is that consumers are greatly resorting to illicit liquor, denatured spirit, foreign liquor and drugs to make up the shortage. There is no general increase in temperance, or reduction in drinking as might be supposed. In fact owing to the widespread increase of illicit distillation and importation the total consumption of licit and illicit spirit combined has increased both in many areas, and probably as a whole, apart from the reduction due to lessened prosperity.

52. The licensee prefers to get maximum profit from a minimum sale. With smaller sales, less capital is required and less still head duty and cost of spirit have to be paid by him. In the absence of maxima selling prices, he can charge customers what he likes, and in fact he charges twice and thrice the prices formerly prevailing. Three results follow. The consumers are driven to crime, *i.e.*, illicit liquor offences. Consumption of licit and illicit liquor combined is not reduced but really increased as illicit practices spread. The public revenue suffers heavily.

53. The auction system is usually blamed for the high prices. This blame however is undeserved. The real causes are, firstly rationing with the consequent progressive shortage of supply and therefore increase of prices, and, secondly, absence of fixed or maxima retail selling prices.

54. Reduction in still head duty has been tried, but has failed to bring down selling prices. The licensee, in the absence of maxima selling prices, charges much the same price as before the reduction and pockets the difference. It is of course the demand as measured by the sum the customer is willing to pay, which regulates the price of any article, not the cost of its production.

55. I have thus demonstrated the causes of the excessive selling prices, which in turn cause the illicit practices. The table above also shows, as noted below, where consumption has been diverted.

56. Columns 16 and 17 show many fewer trees and lower consumption of toddy than in 1920-21, so as a whole toddy is not replacing country spirit, except in certain areas. There is however a great increase in consumption of foreign spirit (Column 9), *viz.*, 14·3 per cent. over the 1923-24 figures, and beer and stout (Column 10), 43·7 per cent. over the 1923-24 figures. The increase in beer and stout is nearly two lakhs of liquid gallons over the figures of 1923-24. The whole duty on overseas imported foreign liquor goes to the Government of India in the form of Customs duty. The Bombay Presidency tax-payers lose excise

duty on each gallon of country spirit replaced by overseas imported foreign liquor, while the Government of India gain on the latter at the rate, for example, of Rs. 21-14-0 per proof gallon of spirit. Beer is replacing country spirit to a considerable extent, especially in large towns. The replacement of country spirit by foreign spirit is greatly facilitated in another way. The reduction in strength of the former from 25° and 30° U.P. to 40° has made it unpopular, especially in towns, as compared with foreign spirit which is 25° U.P. or even higher.

57. Secondly, the Department has ample knowledge that the labouring classes in a number of districts, unable to afford country spirit, are taking to denatured, *i.e.*, methylated spirit, which they make potable by adding flavouring. The consumption of this spirit has risen from 227,514 gallons in 1920-21 of 67° overproof strength, to 383,645 in 1927-28 and a large part of this is drunk. Enormous increases are reported in some cases, *e.g.*, Belgaum district where the quantity sold was 281 gallons in 1917-18 and 5,297 in 1927-28. In excise raids in that district many empty bottles were found smelling of denatured spirit. It is true that wholesale and retail sale figures are not distinguished in the above table, but this source of error applies equally to the 1920-21 and 1927-28 figures. The mofussil price of a quart bottle of 40° U.P. country liquor averages about Rs. 2-8-0, the price of a bottle of 67° O.P. denatured spirit is annas 6. From a bottle of the latter one can make $2\frac{3}{4}$ bottles of 40° U.P. and $4\frac{1}{8}$ bottles of 60° U.P. Thus a quart bottle of 40° U.P. denatured spirit will cost a man annas 2 pies 3 as against Rs. 2-8-0 for one of 40° U.P. country spirit or about 1/18th the price of the latter. The unrestricted sale of denatured spirit at a low price can never be stopped, as it is required for industries and stoves. Nor are chemists able to devise more effective denaturants than those now used. Therefore, if the present policy of restricted supplies and consequent high prices of country spirit is continued, it appears only a matter of time till the masses largely discard country spirit, and take to foreign liquor, illicit country spirit, denatured spirit, and hemp drugs, licit and illicit, probably the latter, owing to the very high prices of the licit. This will involve an immense loss of excise revenue without any increase of temperance. It is of course not an offence to drink denatured spirit or flavour it and even if doing so were made penal, such practices could not be prevented.

58. Thirdly, the vast extent to which licit country spirit has been replaced by illicit, distilled either in the Presidency or imported from the large number of Indian States which border on or are dotted about the Bombay Presidency, is indicated in a small degree by column 12 of the above table, the liquor offences of the kind there indicated being 5,155 as compared with 2,110 in 1920-21 and 4,355 in 1926-27. This is an increase of 800 over the figures of the preceding year. As my predecessor pointed out, only the merest fraction of the actual offences is detected. If we multiply the above figure by fifty, a more accurate idea of the enormous amount of illicit distillation, and importation will be obtained. In some areas of West Khandesh, the licit supply is estimated

by the Collector to be only one-hundredth of the total consumption. The Collector, East Khandesh, puts the licit supply of his district as one-third that of the total supply. But the trouble is far from being only a Khandesh one. In those Gujerat and some below-Ghat districts, where Mahura trees abound, the situation is extremely bad. There is no doubt that many lakhs of gallons of illicit spirit of high strength are consumed and replace the heavy reduction since 1920-21 in the licit spirit. Illicit distillation is done not only for personal consumption but as a regular trade and in East Khandesh for instance the superior classes and castes, such as Kunbis, Marathas and Mohamedans, have taken to it. Formerly only Bhils and Vanjaris went in for it.

59. It has been urged that Indian States should be induced to adopt prohibitory measures similar to those of this Presidency. With one or two exceptions the rulers are unwilling. They do not believe that the policy is practicable. The excise revenue is moreover too important a part of their revenues to be sacrificed. They are unlikely ever to change their attitude.

60. Fourthly, the people unable to buy the expensive licit liquor have taken in certain districts to hemp drugs, which intoxicate much more cheaply than country spirit does. Ganja consumption rose (*vide* column 14 of the above table), from 41,273 seers in 1920-21 to 47,752 in 1924-25. Only by imposing a heavy increase in duty was consumption thereupon reduced to 38,587 seers in 1927-28. Charas was entirely prohibited some years ago but being easily smuggled is obtainable illicitly in Bombay City, where 102 lbs. of it were seized as against 61 in the preceding year. The Collector of Bombay believes that the amount seized is but a fraction of the amount smuggled in and that smuggling is increasing; the consumers get it cheaper than when they could get a licit supply; people are taking to it, though a more deleterious drug, in preference to ganja, as they can get it cheaper than ganja, the sales of which in Bombay City are going down. The case of charas is, I consider, a convincing example of how the prohibition of any popular exciseable drug or liquor will, in India, always fail and defeat the objects desired, *viz.*, by invariably resulting in greater consumption of the illicit article than formerly occurred of the licit, while incidentally sacrificing all the public revenue formerly obtained from the duties on the licit article.

61. Promotion of temperance, not raising revenue, is the policy of the Excise Department. Yet the financial results of the existing policy, (*vide* columns 5 to 7 of the above table), must be noted. The progressive decline in recent years both in still head duty and license fees is striking. The gross revenue from country spirit in 1927-28 is 58 lakhs less than in 1923-24, a heavy loss both to Government administration and to Municipalities and Local Boards, the grants-in-aid to which no doubt have to be cut down in consequence. The lost revenue has largely gone into the pockets of the illicit distillers and illicit importers.

62. The vast majority of the population are entirely indifferent or actively hostile to the Excise Department's efforts to reduce licit and prevent illicit consumption. It is reported from East Khandesh that

public opinion formerly against illicit distillers is now in their favour. Neither village officers nor the educated classes give any help in prevention or detection. Assaults on excise officers are becoming more frequent and violent. There is hardly any genuine temperance movement anywhere. Everything goes to show that the masses are determined to have as much liquor as formerly, legislative and executive restriction cannot change their hearts and habits, they now obtain and will always obtain ample supplies of illicit liquor, Government opposition to their wishes only whets their desire to defeat it, and Mr. Ghosal's conclusion in the last year's administration report is true, where he said " Prohibition must come from within and not without. It can never be forced upon the people against their wishes."

63. The excise situation is getting worse each year. The present policy of rationing and other excessive restrictions is in these circumstances clearly a failure. So far from doing good it is positively harmful, as it is producing more drinking and that too of spirit of much higher strength than the Government liquor. The spread of illicit distillation and importation means growing disrespect for law and order and lowering of public morale, while the futility of restrictions easily evaded must bring Government into contempt. Rationing, it may be observed, was introduced only as an experiment. The Bombay Excise Committee of 1922-23 recognising the danger of illicit distillation were against extend ing it then to rural areas.

64. Rationing has not been adopted in any other province of India. For reasons given above, there is with it seldom or never complete exhaustion of supply at any shop, but supply is available only for the restricted number of customers who can pay the excessive prices demanded. Its working effect is to raise prices very high. But the same result, and any reduction of licit consumption thought prudent, can equally well, in fact with much less trouble, be obtained by progressive increases of still head duty, namely, by the system which we may call automatic as opposed to arithmetical rationing. This system has long been used in India to limit or reduce consumption and experience shows it is the only reliable one.

65. The Bombay Excise Committee of 1922-23 did not want the price of country liquor increased, realising that this would fall heavily on the labouring classes. The Indian Taxation Inquiry Committee was of opinion that excise taxation is a heavy burden on the poorer classes. But rationing by increasing prices has produced the very result which the Bombay Excise Committee deprecated.

The tragedy of the situation is portrayed in the following remarks of the Superintendent of Excise, Ahmedabad Sub-Division :—

> " The officers of this Department have the unpleasant duty of bringing poor illiterate ryots to the Courts for having distilled liquor because they were not able to purchase licit liquor from the shop. In the Daskroi Taluka I am told, in some villages every boy over 12 years of age of the drinking classes, can and do distil liquor for sale, making of it a profession. To send such people to jail means the creating of

a set of criminals, who otherwise would have been perfectly law abiding people. To fine them would be useless as it would not deter them from committing the same offence. The remedy is to remove the incentive to distil which means that the Government liquor must be sold cheaper." Demoralisation of the younger generation is reported from East Khandesh. The young who formerly abstained when formerly liquor was obtained only from shops have taken to drink now that illicit liquor is so cheap and plentiful.

66. To check therefore all these evils, *viz.*, increased consumption of the combined amount of licit and illicit liquor, excise crimes, demoralisation of the public and the drain on the income of the labouring classes caused by excessive prices, a change of policy is in my opinion required. The strength of country spirit should be raised where the public taste desires this. Rationing should be abandoned, consumption regulated, when necessary, by varying still head duty, and consideration be made regarding a re-imposition of maxima selling prices. The system in the Punjab and elsewhere of maxima selling prices combined with auction, is reported to work well and is probably the best model for this Presidency. Maxima selling prices have always been maintained in the Akrani area of West Khandesh and work satisfactorily. The Indian Excise Committee of 1905-06 were convinced of the necessity of maxima selling prices to protect the customers and held that such regulation did not involve any danger of an increase in the natural consumption.

67. The trade in mahura flowers for illicit distillation is a public scandal and evil which requires to be firmly curbed. Not only local mahura but mahura imported from the Central Provinces and Indian States is used wholesale in East and West Khandesh and elsewhere for illicit distillation. The idea that the Bhils and jungle tribes are anywhere much dependent on mahura for food is erroneous. A Bill to restrict possession of mahura has been drafted and deserves to win the hearty support of all temperance reformers and prohibitionists. It provides an ample vacation period for the collection, and consumption of mahura in those tracts where it has been used as food. The Bill as drafted removes the objection of interference with food supply.

68. The Excise staff have worked under great difficulties. Detection of crime daily becomes more difficult and dangerous, as offenders become more wary and violent. Excise officers get no sympathy or help from the ignorant rural public who as in other countries regard excise offenders rather with admiration. Many educated persons hold the excise department as somehow responsible for the evils of excessive drinking and as half-hearted in pushing measures of prohibition. This view, even looking to the lower motive of personal self-interest, is obviously unjust, for the more strenuously prohibition is attempted, the more will be the posts and promotions going for the existing staff. A serious handicap has been the stoppage of mileage and daily allowances of officers on tour, a matter which needs to be rectified, as touring expenses now exceed the allowances, and detective efficiency is thus crippled. Reward grants have been too

much cut down. Officers have often had to pay informers from their own pockets. The force is entirely inadequate to cope with the heavy and increasing volume of crime resulting from the present policy. Hence much crime goes undetected. Requests for increases of staff have been refused on financial grounds. In spite of these adverse conditions the staff as a whole have worked very well. My special appreciation is due to my Personal Assistant, Mr. S. D. Smith, for his great experience of excise matters and his unremitting zeal and co-operation, which have been recognised by Government in conferring on him a C.I.E.

69. My thanks are due to Messrs. Knight, Gordon, Maxwell and Shaikh for the special interest taken by them in excise and for valuable suggestions.

70. Mr. Ghosal was Commissioner of Excise till January 1928 when I took charge.

J. P. BRANDER,
Commissioner of Excise.

Bombay, 19th September 1928.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole British

Serial No.	District	District headquarter towns and towns of 10,000 population or over			
		Number	Population	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	312,585	52,511	8·1
2	Kaira	6	91,392	10,659	5·6
3	Panch Mahals	2	43,055	13,671	15·2
4	Broach	2	52,521	13,371	12·2
5	Surat	3	144,263	23,446	7·8
6	Thana	6	117,026	49,963	20·5
7	Bombay	1	1,175,914	409,802	16·7
8	Kolaba	1	5,253	2,401	21·9
9	Ratnagiri	4	48,366	6,712	6·7
10	Kanara	2	23,517	4,885	10·0
11	Dharwar	4	155,381	17,846	5·5
12	Belgaum	3	73,736	15,070	9·8
13	Bijapur	4	78,119	5,843	3·6
14	Sholapur	3	166,865	17,940	5·2
15	Satara	3	43,920	8,827	4·2
16	Poona	3	286,290	53,930	9·0
17	Ahmednagar	1	49,878	9,643	9·3
18	Nasik	4	88,288	10,667	5·8
19	West Khandesh	2	42,654	4,200	4·7
20	East Khandesh	9	143,621	11,288	3·8
	Total ... 1927-28 ...	66	3,142,644	737,675	11·3
	Total ... 1926-27 ...	66	† 3,142,644	733,041	11·3

* In the Akrani Tract of

† Read 3,142,644; and 12,869,698 for 3,140,956; and 12,871,386 in

A

gallons and the rate per head of population in (1) Urban areas District of the Bombay Presidency during the year 1927-28

Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6)			Total for the whole District		
Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
578,326	4,455	0·4	890,911	56,966	3·1
619,590	10,068	0·8	710,982	20,727	1·4
331,805	19,084	2·8	374,860	32,755	4·2
255,224	13,053	2·5	307,745	26,424	4·1
530,088	95,166	8·6	674,351	118,612	8·4
795,730	119,861	7·2	912,756	169,824	8·9
.....	.....	.....	1,175,914	409,802	16·7
557,689	52,247	4·5	562,942	54,648	4·7
1,105,878	34,936	1·5	1,154,244	41,648	1·7
378,210	14,758	1·9	401,727	19,643	2·3
861,543	13,593	0·7	1,036,924	31,444	1·5
879,260	13,594	0·7	952,996	26,664	1·4
718,757	3,906	0·3	796,876	9,749	0·6
575,145	3,559	0·3	742,010	21,499	1·4
982,339	6,363	0·3	1,026,259	10,190	0·5
722,743	12,455	0·8	1,009,033	66,385	3·1
681,674	2,304	0·2	731,552	11,947	0·8
744,288	21,193	1·4	832,576	31,860	1·8
599,193	87,585	5·4	641,847	62,351 / * 9,434	5·4
932,216	30,495	1·6	1,075,837	41,783	1·9
12,869,698	538,660	2·0	16,012,342	1,276,355	3·8
†12,869,698	564,638	2·1	16,012,342	1,302,679	3·9

West Khandesh.

columns 4 and 7 against total for the year 1926-27.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX A (*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1927-28

Serial No.	Towns	Population	Consumption of country spirit in terms of proof, 1927-28		Actual realization		Total realizations, 1927-28
			Total gallons	Rate per head of population	Still-head duty	Vend fee	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	51,376	9·0	5,77,979	6,42,084	12,20,063
2	Viramgaon Town	26,262	618	1·1	4,637	12,100	16,737
3	Kaira Town	8,277	1,295	7·5	5,240	10,025	15,265
4	Nadiad	32,939	3,895	5·9	15,545	51,125	66,670
5	Godhra Town	26,979	5,005	8·9	16,488	11,000	27,488
6	Broach City	42,648	10,140	11·4	1,14,075	1,20,000	2,34,075
7	Surat City	117,434	18,077	7·4	2,03,364	1,63,200	3,66,564
8	Thana Town	22,639	9,004	19·1	1,01,288	1,18,900	2,20,188
9	Bandra do.	29,271	14,550	23·9	1,63,686	95,856	2,59,542
10	Kurla Town	26,059	6,741	12·4	75,841	35,628	1,11,469
11	Town and Island of Bombay.	1,175,914	409,802	16·7	53,10,720	24,63,553	77,74,273
12	Alibag Town	5,274	2,401	21·9	22,418	25,400	47,818
13	Ratnagiri Town	18,540	1,012	2·6	7,586	5,900	13,486
14	Malwan do.	22,215	1,796	3·9	13,471	9,000	22,471
15	Karwar do.	14,649	2,584	8·5	12,202	14,521	26,723
16	Dharwar City	34,750	5,506	7·6	61,402	41,662	1,03,064
17	Hubli Town	69,205	8,485	5·9	92,839	80,362	1,73,201
18	Gadag do.	41,208	2,976	3·5	33,019	31,775	64,794
19	Belgaum City and Cantonment.	48,320	12,526	12·4	1,41,630	86,635	2,28,265
20	Bijapur Town	32,485	3,228	4·8	36,315	15,800	52,115
21	Sholapur City and Cantonment and places ten miles round.	119,581	12,562	5·0	1,47,431	1,56,700	3,04,131
22	Barsi Town	22,074	2,584	5·6	23,625	31,325	54,950
23	Pandharpur Town ...	25,210	2,794	5·3	30,949	27,350	58,299
24	Satara City and Cantonment.	22,454	2,259	4·8	25,312	16,926	42,238
25	Poona City and Cantonment.	180,186	48,518	12·9	5,49,270	3,76,477	9,25,747
26	Kirkee Cantonment ...	34,610	4,556	6·3	50,850	34,500	85,350
27	Ahmednagar City and Cantonment.	49,878	9,643	9·3	1,11,142	96,500	2,07,642
28	Nasik City	42,756	5,868	6·6	63,788	68,800	1,37,588
29	Malegaon Town	23,711	1,607	3·3	15,064	23,600	38,664
30	Dhulia do.	30,605	2,929	4·6	27,456	35,000	62,456
31	Jalgaon do.	23,710	1,356	2·7	12,716	27,500	40,216
32	Bhusawal do.	25,557	3,442	6·5	38,721	40,500	79,221
	Total for Towns ...	2,668,408	669,125	12·0	81,11,069	49,69,704	1,30,80,773

Read 26,68,406 for 26,68,407 in column 3 against total for 1926-27.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses (c) for sale at shops and (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District	Tree-tax rates on		Number of licenses issued for			
		Cocoanut and Brab	Date and Wild Palm	Domestic consumption	Tree-foot booths	Toddy shops	Total
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.				
1	Ahmedabad ...	5 0 0	2 0 0	.....	2	2	4
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	3	...	...	3
3	Panch Mahâls ...	.....	0 4 0	6,710	...	...	6,710
4	Broach ...	5 8 0	2 8 0	30	33	7	70
5	Surat ...	(b) 12 0 0 (c) 6 0 0 (d) 3 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0	5,052	956	164	6,172
6	Thâna ...	(e) 12 0 0 (f) 10 0 0 (g) 7 8 0 (h) 5 0 0 (i) 9 0 0	(e) 6 0 0 (f) 5 0 0 (g) 3 0 0 (h) 2 0 0 (i) 3 0 0	123	1,081	196	1,400
7	Bombay ...	12 0 0	6 0 0	3	84	127	214
8	Kolâba ...	(j) 12 0 0 (k) 9 0 0	(j) 6 0 0 (k) 3 0 0	23	67	20	110
9	Ratnâgiri ...	8 0 0	3 0 0	.....	729	67	796
10	Kânara ...	8 0 0	3 0 0	.....	100	92	192
11	Dhârwâr ...	6 0 0	3 0 0	.....	11	111	122
12	Belgaum ...	6 0 0	3 0 0	.....	7	73	80
13	Bijâpur ...	6 0 0	3 0 0	.....	11	91	102
14	Sholâpur ...	6 0 0	3 0 0	.....	19	11	30
15	Sâtâra ...	6 0 0	2 0 0	87	...	10	97
16	Poona ...	6 0 0	3 0 0	18	28	24	70
17	Ahmednagar ...	6 0 0	3 0 0	.....	...	5	5
18	Nâsik ...	6 0 0	2 0 0	19	22	35	76
19	West Khândesh ...	6 0 0	2 0 0	.....	2	8	10
20	East Khândesh ...	6 0 0	2 0 0	.....	4	3	7
	Total ...	.....	.....	12,068	3,156	1,046	16,270

Note—Thirty-one toddy hawking licenses issued

B

granted (a) for domestic consumption, (b) for sale at tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Presidency during the year 1927-28

Number of trees licensed to be tapped				Quantity of toddy sold	Remarks
Cocoa-nut	Brab	Date	Total		
9	10	11	12	13	14
				Gals.	
...	...	347	347	9,682	(a) Kaira District and Doroli, Amodra and Indran villages of Modasa Mahál of Ahmedabad District.
...	3	...	3	...	(b) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West.
...	7,716	1	7,717	...	(c) Mandvi South, Bardoli Taluka, Vhlod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
...	425	2,646	3,071	105,441	(d) Mandvi North.
					(e) Salsette and Bassein Talukas.
					(f) Mahim Taluka.
					(g) Dáhanu Taluka.
...		1,51,659	152,046	3,447,762	(h) Umbergaon Petha.
					(i) Rest of the District and Jáwhar State.
					(j) Panvel and Bagayat Part of Alibag Taluka.
					(k) Rest of the District and Sudhagad Mahal.
					(l) Wild palms.
					(m) Includes 148 wild palms.
					(n Includes 754 wild palms.
800	11,681	62,192	74,673	2,978,763	
...		...			
17,944	300	1,412	19,656	1,314,581	
270	529	452	1,251	45,865	
19,435	...	(l) 75	19,510	1,409,410	
4,625	...	(n) 1,225	5,850	460,314	
...	...	31,009	31,009	775,891	
...	618	15,810	16,428	425,635	
...	...	15,408	15,408	306,346	
...	...	16,737	16,737	331,705	
...	...	(m) 638	638	6,774	
...	...	11,771	11,771	593,666	
...	...	514	514	23,648	
...	...	1,775	1,775	26,447	
...	...	500	500	61,792	
...	...	200	200	2,580	
43,074	21,659	314,871	379,104	12,326,502	

In the Town and Island of Bombay.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation					Name of the warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year		Balance at the warehouse on the 1st April 1927		
Name of Taluka in which permitted	Of Ganja		Of Bhang							
	Number of villages in which permitted	Area cultivated	Number of villages in which permitted	Area cultivated		Ganja	Bhang	Ganja	Bhang	Charas
1	2	3	4	5	6	7	8	9	10	11
Ahmednagar District		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	4	294	...	...	Ahmednagar ...	5,419	...	3,448	37	...
					Bombay ...	...	...	185	21	...
					Surat ...	...	...	10	3	...
					Ahmedabad ...	...	...	32	6	...
Total ...	4	294	...	...		5,419	...	3,675	67	...

C

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1928

Drugs imported from other Provinces or brought from other warehouses in the Presidency in bond			Total (columns 7 to 14)			Intoxicating Drugs removed from the warehouse during the year								
						On payment of duty by licensed vendors in British Districts and Native States			To other Provinces or other warehouses in the Presidency			For destruction being useless		
Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2	62	...	8,869	99	...	763	64	...	569	10	...	1,018	4	...
462	159	...	647	180	...	367	129	...	17	5	...	...	...	...
35	10	...	45	13	...	27	10	...	...	...	...	7	2	...
71	15	...	103	21	...	61	18	...	...	...	...	5	...	...
570	246	...	9,664	313	...	1,218	231	...	586	15	...	1,030	6	...

APPENDIX C—*concld.*

Name of the warehouse in which the drugs were lodged, etc.	Balance at the warehouse on 31st March 1928			Warehouse rent	Approximate average selling price per maund exclusive of duty		
	Ganja	Bhang	Charas		Ganja	Bhang	Charas
6	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	6,519	21	...	...	90 per maund	30 per maund	...
Bombay	263	46	...	...	100	20	...
Surat	11	1	...	...	140	30	...
Ahmedabad	37	3	...	...	120	40	...
Total ...	6,830	71	...	...	...	...	...

J. P. BRANDER,
Commissioner of Excise.

APPENDIX D

Summary of the Accounts of the Opium Transactions in Indian States during the year 1927-28

	Name of State or Political Agency	Stock on 1st April 1927	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Cutch	647	2,160	...	...	2,807	2,286
2	Kathiawar	1,481	8,391	12	2	9,886	8,934
3	Palanpur	224*	2,347	8	...	2,579	2,451
4	Mahi Kantha	205	1,195	...	...	1,400	1,098
5	Rewa Kantha	809*	2,394	3	15	3,221	2,174
6	Cambay	149	540	...	7	696	626
7	Other States	568*	2,105	1	2	2,676	2,214
	Total for the year 1927-28 ...	4,083*	19,132	24	26	23,265	19,783
	Total for the year 1926-27 ...	5,086	18,498	32	39	23,655	19,482

	Name of State or Political Agency	Dryage	Stock on 31st March 1928	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Cutch	...	521	484,547	·4	
2	Kathiawar	14	938	2,538,497	·3	
3	Palanpur	1	127	518,566	·4	
4	Mahi Kantha	5	297	450,478	·2	
5	Rewa Kantha	11	1,036	753,058	·2	
6	Cambay	...	70	71,762	·7	
7	Other States	1	461	2,399,390	·07	
	Total for the year 1927-28 ...	32	3,450	7,216,298	0·2	
	Total for the year 1926-27 ...	19	4,083†	7,216,298	0·2	

**Read* 224, 809 and 568 in column 9 against Palanpur, Rewa Kantha and other States for the year 1926-27.

†*Read* 4,083 for 4,154 in column 9 against total for the year 1926-27.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX E

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1927-28

Number	District	Demand of the year	Arrears, outstanding	Total Demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current Demand	Remissions and amounts written off as irrecoverable	Realisable balance (column 4 *minus* columns 7, 8 and 9)	Advance collections for the coming year	Gross Realisations in the year (columns 7 and 11)	Remarks
					Current	Arrears	Total						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	19,35,545	2,400	19,37,945	17,00,318	...	17,00,318	2,35,227	...	2,400	2,14,068	19,14,386	
2	Kaira ...	6,50,049	...	6,50,049	5,70,145	...	5,70,145	79,904	...	...	66,558	6,36,703	
3	Panch Mahals ...	3,48,129	...	3,48,129	3,10,376	...	3,10,376	37,753	...	...	28,745	3,39,121	
4	Broach ...	7,39,371	...	7,39,371	6,67,605	...	6,67,605	71,766	...	...	60,003	7,27,608	
5	Surat ...	30,86,418	8,446	30,94,864	29,69,790	8,446	29,78,236	1,16,628	...	...	1,05,525	30,83,761	
6	Thana ...	38,92,749	...	38,92,749	34,77,347	...	34,77,347	3,07,760	...	1,07,642	2,58,530	37,35,877	
7	Bombay ...	1,14,40,126	...	1,14,40,126	87,25,629	...	87,25,629	27,14,497	...	...	28,19,143	1,15,44,772	
8	Kolaba ...	9,41,428	6,810	9,48,238	7,92,073	5,422	7,97,495	1,44,449	780	5,514	1,33,883	9,31,378	
9	Ratnagiri ...	8,66,290	625	8,66,915	6,93,594	625	6,94,219	1,70,315	995	1,386	1,70,619	8,64,838	
10	Kanara ...	4,03,973	...	4,03,973	3,67,740	...	3,67,740	35,768	465	...	40,252	4,07,992	
11	Dharwar ...	14,53,355	46	14,53,401	13,53,956	41	13,53,997	99,055	...	349	98,206	14,52,203	
12	Belgaum ...	10,17,664	52,522	10,70,186	9,11,772	42,422	9,54,194	66,700	...	49,292	59,251	10,13,445	
13	Bijapur ...	3,66,080	28,548	3,94,628	3,19,943	28,112	3,48,055	19,370	...	27,203	19,026	3,67,081	
14	Sholapur ...	12,55,880	150	12,56,030	11,50,990	150	11,51,140	1,03,138	...	1,752	1,13,433	12,64,573	
15	Satara ...	5,70,800	640	5,71,440	5,20,639	640	5,21,279	49,911	250	...	66,910	5,88,189	
16	Poona ...	24,31,716	25,729	24,57,445	21,87,830	2,356	21,90,186	2,36,706	2,877	27,676	2,22,811	24,12,997	
17	Ahmednagar ...	7,09,999	...	7,09,999	6,54,878	...	6,54,878	55,121	...	...	94,298	7,49,176	
18	Nasik ...	8,75,219	21,681	8,96,900	7,53,097	21,681	7,74,778	1,22,122	...	...	1,41,355	9,16,133	
19	West Khandesh ...	7,91,141	17,672	8,08,813	6,51,201	4,385	6,55,586	1,37,621	13,287	2,319	1,85,173	8,40,759	
20	East Khandesh ...	11,99,673	24,052	12,23,725	10,44,861	19,618	10,64,479	1,48,517	95	10,634	1,61,864	12,25,843	
	Total ...	3,49,75,605	1,89,321	3,51,64,926	2,98,23,784	1,33,898	2,99,57,682	49,52,328	18,749	2,36,167	50,59,153	3,50,16,835	

J. P. BRANDER,
Commissioner of Excise.

APPENDIX F

APPENDIX

Statement showing (a) the number of offences against the Abkari the Government Establishment under the heads (1) offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number	District	Cases					
		Offences relating to liquor					
		Illicit distillation and possession of implements, etc., for the same	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total
1	2	3	4	5	6	7	8
1	Ahmedabad	107	15	74	2	...	198
2	Kaira	290	8	81	...	89	468
3	Panch Mahals	446	19	61	...	28	554
4	Broach	28	20	18	...	6	72
5	Surat	260	55	67	12	67	461
6	Thána	187	21	212	8	293	721
7	Bombay	.....	29	2	8	31	70
8	Kolába	17	1	29	5	14	66
9	Ratnágiri	32	14	55	1	7	109
10	Kánara	18	10	26	1	20	75
11	Dhárwar	56	10	42	10	23	141
12	Belgaum	79	9	76	5	...	169
13	Bijápur	88	22	49	...	2	161
14	Sholápur	12	7	32	1	...	52
15	Sátára	20	23	17	1	4	65
16	Poona	7	1	4	8	23	43
17	Ahmednagar	.....	1	3	3	1	8
18	Násik	181	1	76	7	58	323
19	West Khándesh	1,523	...	112	2	...	1,637
20	East Khándesh	324	3	97	4	1	429
21	Baroda Cantonment ...	.....	...	...	...	...	...
	Total ... 1927-28 ...	3,675	269	1,133	78	667	5,822
	Total ... 1926-27 ...	2,882	460	870	158	1,046	5,416

F

Laws in each District of the Bombay Presidency proper detected by to liquor, (2) offences relating to hemp-drugs and (3) offences Act investigated, during the year 1927-28

detected (Abkari)											
Offences relating to hemp-drugs						Offences relating to cocaine					
Illicit cultivation and manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Total	Total (Abkari)	Cases in which convictions were obtained
9	10	11	12	13	14	15	16	17	18	19	20
1	42	11	2	...	56	...	3	...	3	257	225
...	...	14	1	...	15	...	...	...	...	483	320
...	1	23	...	...	24	...	...	...	...	578	482
...	...	...	...	...	...	...	...	...	...	72	66
...	1	...	1	...	2	...	...	...	...	463	418
...	...	...	2	...	2	...	...	...	...	723	567
...	14	86	35	...	135	...	59	8	67	272	225
...	...	...	...	...	...	...	...	...	...	66	59
...	...	...	...	...	...	...	...	...	...	109	88
...	...	...	...	3	3	...	...	...	...	78	70
1	...	2	14	7	24	...	...	...	...	165	146
...	...	...	2	...	2	...	...	...	...	171	146
...	...	...	5	...	5	...	...	...	...	166	145
...	...	7	14	...	21	...	...	...	...	73	66
...	...	...	2	4	6	...	...	...	...	71	47
...	...	...	1	2	3	...	...	...	...	46	42
...	...	16	...	...	16	...	...	...	...	24	21
...	...	...	2	...	2	...	...	...	...	325	293
...	...	2	...	...	2	...	...	...	...	1,639	1,498
...	...	51	1	...	52	...	1	...	1	482	431
...	...	...	...	...	...	...	...	...	...	..	...
2	58	212	82	16	370	...	63	8	71	6,263	5,355
1	66	195	104	18	384	...	118	20	138	5,938	5,261

APPENDIX F—*concld.*

Number	District	Cases detected (Opium)									Quantity of contraband opium seized
		Illegal cultivation of poppy	Illegal manufacture of opium	Illegal possession of opium	Illegal transport of opium	Illegal import of opium	Illegal export of opium	Illegal sale of opium	Breach of conditions of license	Total (Opium)	
1	2	21	22	23	24	25	26	27	28	29	30
											S. T. Grs.
1	Ahmedabad ...	...	...	13	...	20	...	...	11	44	34 4 4
2	Kaira ...	...	...	27	...	...	...	1	...	28	5 49 78½
3	Panch Mahâls ...	...	...	60	...	4	...	...	...	64	46 33 18½
4	Broach ...	...	...	...	...	...	...	...	2	2	.....
5	Surat ...	...	...	3	...	...	...	...	...	3	0 5 135
6	Thâna ...	...	...	1	...	...	...	1	...	2	0 4 128
7	Bombay ...	...	...	88	1	9	...	...	2	100	187 39 6½
8	Kolâba ...	...	...	...	...	...	...	...	...	...	.....
9	Ratnâgiri ...	...	...	...	...	...	...	...	...	...	.....
10	Kanâra ...	...	...	...	...	...	...	...	2	2	.....
11	Dhârwar ...	...	3	...	...	...	...	...	...	3	0 3 47
12	Belgaum ...	...	...	...	...	...	...	...	...	...	.....
13	Bijâpur ...	...	...	...	...	...	...	...	...	...	.....
14	Sholâpur ...	...	...	12	...	...	...	14	...	26	0 8 39 0 4 9½*
15	Sâtâra ...	...	...	2	...	...	...	...	2	4	0 3 11½
16	Poona ...	...	...	...	...	...	...	...	7	7	.....
17	Ahmednagar ...	...	...	...	...	...	...	...	3	3	.....
18	Nâsik ...	...	...	1	...	...	...	2	...	3	6 35 100
19	West Khândesh ...	...	...	1	...	...	...	...	1	2	0 2 90
20	East Khândesh ...	...	...	48	...	...	...	1	...	49	2 67 21½
21	Baroda Cantonment ...	...	...	...	...	...	...	...	...	...	.....
	Total ... 1927-28 ...	...	3	256	1	33	...	19	30	342	283 16 61 0 4 9½*
	Total ... 1926-27 ...	...	10	308	1	63	...	15	17	414	507 60 80½ 0 19 17½*
	Indian States										
1	Cambay	...	...	...	...	...	...	...	...	...	.....
2	Palanpur	...	...	60	...	1	...	2	...	63	63 72 135
3	Mahi Kântha ...	...	...	...	...	1	...	...	...	1	0 36 0
4	Rewa Kântha ...	...	...	24	...	...	...	...	...	24	12 8 47
5	States under Poona Agency	...	...	...	...	...	...	...	...	...	.....
6	States under Surat Agency	...	...	...	...	...	...	...	...	...	.....
7	States under Sholâpur Agency ...	...	...	...	...	...	...	...	...	...	.....
8	States under Dhârwâr Agency ...	...	3	...	...	...	...	...	...	3	0 3 47*
	Total of Indian States for the year 1927-28 ...	...	3	84	...	2	...	2	...	91	76 37 2 0 3 47*
	Do. for the year 1926-27 ...	...	...	71	...	3	...	...	1	75	33 20 51
	Grand Total of British Districts and Indian States for the year 1927-28 ...	...	6	340	1	35	...	21	30	433	359 53 63 0 7 56½*
	Do. for the year 1926-27 ...	...	10	379	1	66	...	15	18	489	541 0 131½ 0 19 17½*

* Madat.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX G

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1927-28—

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	11	9	.....	2
Kaira	... ..	11	.....	.....
Panch Mahals	.....	10	.....	.....
Broach	.....	14	.....	... ..
Surat	1	13	.....	.....
Thana	.....	92	.....	.....
Bombay	.....	2,500	.....	.....
Kolaba	.. ...	32	.....	.....
Ratnagiri	.....	11	.....	.....
Kanara	.....	4	.....	.....
Dharwar	.....	27	. ...	.....
Belgaum	.....	65	.....	.....
Bijapur	.....	19	.....	.....
Sholapur	.....	82	.....	.....
Satara	.....	30	.....	.....
Poona	.....	429	.....	.....
Ahmednagar	.....	22	.....	.....
Nasik	2	47	.....	.....
West Khandesh ..	.....	8	.....	.....
East Khandesh ...	11	5	.....	.....
Total { 1927-28 ...	25	3,430	.....	2
Total { 1926-27 ...	7	3,440	.....	3

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of Foreign Spirits and Fermented

Name of District	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India									
	Number of licenses	Spirits and Fermented Liquors sold thereunder								
		To other licensed vendors				To the public				
		Imported			Beer made in India	Imported			Beer made in India
		Wines	Spirits	Beer		Wines	Spirits	Beer	
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	.....	...	...	...	...	...	...
Town and Island of Bombay.	68	76,691	383,326	1,355,930	...	3,216	6,205	11,406	...
Total... 1927-28 ...	68	76,691	*383,326	1,355,930	...	3,216	6,205	11,406	...
Total... 1926-27 ...	76	77,318	†385,305	1,113,057	...	2,954	7,005	7,788	...

* Inclusive of 446 gallons
† Inclusive of 175 gallons
‡ Inclusive of 2,951 gallons
§ Inclusive of 3,345 gallons

H

STATEMENT A

Liquors in the Bombay Presidency during the year 1927-28

Licenses for wholesale vend of Spirits manufactured in the Presidency Proper to the trade			Licenses for wholesale vend of Fermented Liquors whether manufactured at a licensed Brewery or imported by land or sea					Remarks
	Quantity of Spirits sold thereunder			To other licensed vendors		To the public		
Number of licenses	To other licensed vendors	To the public	Number of licenses	Beer	Wines	Beer	Wines	
11	12	13	14	15	16	17	18	19
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	.....	...	.....	...	...	...	...	
...	57,569	3,050	.....	...	...	...	...	
...	†57,569	3,050	.....	...	...	...	...	
...	§54,321	1,250	.....	...	...	...	...	

† of rectified Spirit.
§ of rectified Spirit.
† of rectified Spirit.
§ of rectified Spirit.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

Name of District	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses				Sold under Hotel or Dak Bungalow Lisenses			
						Sales thereunder		
	Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Wine	Spirits	Beer
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	9	752	9,035	6,358	9	55	3,191	10,368
2. Kaira ...	3	18	525	3	...	...	...	...
3. Panch Mahals ...	2	8	249	189	...	...	...	...
4. Broach ...	3	99	2,669	624	...	...	...	...
5. Surat ...	8	403	6,266	1,835	...	...	...	...
6. Thana ...	20	287	3,891	4,303	10	86	1,541	4,192
7. Bombay ...	96	17,353*	76,999†	133,182	114	9,015	59,653	185,676
8. Kolaba ...	7	57	681	335	5	46	356	466
9. Ratnagiri ...	6	31	328	116	...	...	...	...
10. Kanara ...	7	163	440	703	1	15	10	58
11. Dharwar ...	8	308	3,549	5,541	...	...	...	...
12. Belgaum ...	4	872	3,180	25,220‡	8	140	427	20,155§
13. Bijapur ...	3	13	320	119	2	6	10	19
14. Sholapur ...	7	135	2,708	3,259	5	95	382	4,434
15. Satara ...	8	197	1,893	1,685	3	10	89	116
16. Poona ...	24	3,828	18,296	36,007¶	29	418	1,009	104,025‖
17. Ahmednagar ...	7	195	1,897	3,656	5	...	...	29,295
18. Nasik ...	6	276	2,310	3,055	11	17	118	24,128
19. West Khandesh ...	3	42	828	209	...	...	...	...
20. East Khandesh ...	5	205	2,834	1,746	1	6	65	1,212
Total ... 1927-28 ...	236	25,242	138,898	228,145	203	9,910	66,851	384,144
Total ... 1926-27 ...	233	25,042	147,032	189,658	202	9,851	65,862	360,666

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment Room" and Columns 10 to 13 include particulars regarding "Dining Car" and "Steamer" licenses. Besides the sales entered in the statement 214,018 gallons of Denatured Spirit were

I

STATEMENT B

Spirits and Fermented Liquors in the Bombay Presidency the year 1927-28

LIQUORS				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES							SPIRITS MADE IN OUTSTILLS	
Sold under Railway Refreshment Room Licenses				Sold under Retail Vend Licenses				Removed direct from Distilleries under special permits and passes				
	Sales thereunder				Quantity sold							
Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Spirits intended for human consumption	Denatured Spirits	Rectified Spirits	Rectified Spirits	Denatured Spirits	Spirits intended for human consumption	Number of vendors connected with the Outstill	Quantity sold by them
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	7	95	1,127		3,048	324	87	26,238	1,256	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
1	3	53	403	...	...	...	...	...	...	...	...	
1	1	22	102	...	...	...	...	...	...	...	...	
1	3	151	778	...	...	...	...	...	...	...	...	
2	10	262	1,173	...	...	...	...	...	...	...	...	
3	140	648	4,532	...	27,337	...	53	...	...	...	...	* Inclusive of 18 gallons, Indian made wines. † Inclusive of 437 gallons of rectified spirit.
2	2	88	285	...	172	...	...	...	...	...	...	
...	...	...	...	...	6	...	2	...	...	...	...	
1	1	9	45	...	...	...	...	...	...	...	...	
2	5	108	420	...	...	...	...	...	...	...	...	
2	5	74	355	...	292	...	...	...	...	...	...	‡Inclusive of 15,538 gallons of Indian made beer.
1	2	44	103	...	...	...	...	...	...	...	...	§Inclusive of 15,663 gallons of Indian made beer.
2	1	74	445	...	1,398	...	...	...	...	...	...	
4	10	230	738	...	641	...	...	...	...	...	...	
4	31	417	3,426	...	7,536	...	26	...	...	...	...	¶ Inclusive of 4,596 gallons of Indian made beer.
1	1	18	311	...	333	...	...	...	...	...	...	‖ Inclusive of 3,452 gallons of Indian made beer.
2	7	90	793	...	...	...	...	...	...	...	...	
1	...	12	72	...	...	...	...	...	...	...	...	
1	8	104	1,074	...	...	...	...	...	...	...	...	
33	237	2,499	16,182	...	40,763	324	168	26,238	1,256	...	...	
33	252	2,474	14,746	...	35,251	8,919	1,118	20,738	...	...	...	

"Canteen Tenant" licenses.

sold during the year under reference.

J. P. BRANDER,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District	Shops licensed for the exclusive sale of 60° U.P. liquor		Con 1926- 40° U.P.
1	2	3		4
		1926-27.	1927-28.	Gallons.
1	Ahmedabad ...	5	5	58,535 (30° U.P.) 166
2	Kaira ..	26*	26*	20,974 (30° U.P.) 12,598
3	Panch Mahals ...	14	14	3,057 (30° U.P.) 2,277
4	Broach ...	6	5	22,315 (30° U.P.) 9,138
5	Surat ...	38	38	55,288 (30° U.P.) 30,221
6	Thana ...	75	75	22,138
7	Bombay ...	...	...	6,96,334
8	Kolaba ...	14	7	49,475
9	Ratnagiri ...	23	19	24,187
10	Kanara { below Ghat ...	11	10	...
	{ above Ghat ...	12	12	(30° U.P.) 12,291 3,200 (30° U.P.) 3,411
11	Dharwar ...	32	31	31,568 (30° U.P.) 3,528
12	Belgaum ...	22	20	25,250 (30° U.P.) 10,856
13	Bijapur ...	30	29	6,692 (30° U.P.) 2,996
14	Sholapur ...	2	2	11,251 (30° U.P.) 1,871
15	Satara ...	10	10	8,088 (30° U.P.) 397
16	Poona ...	18	18	60,355
17	Ahmednagar ..	3	1	10,264 (30° U.P.) 280
18	Nasik ...	54	54	12,354 (30° U.P.) 59
19	West Khandesh ...	63	64	1,687 (30° U.P.) 969
20	East Khandesh ...	60	63	3,512 (30° U.P.) 211
	Total ...	518	503	11,06,524 (30° U.P.) 91,269

* These shops sell only 40° U.P. liquor.

J

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1927-28

sumption

27	1927-28	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
36,060	66,666	42,281
	(30° U.P.) 78	
.....	20,169	.....
	(30° U.P.) 12,322	
75,292	3,110	73,508
	(30° U.P.) 2,123	
20,259	20,549	20,737
	(30° U.P.) 8,286	
2,09,752	34,297	197,500
	(30° U.P.) 27,190	
4,14,083	20,362	394,016
14,529	6,73,870	13,699
68,554	49,804	61,913
68,929	22,887	69,789
10,487	.....	10,056
	(30° U.P.) 13,249	
6,734	3,637	6,062
	(30° U.P.) 2,484	
26,914	32,535	23,634
	(30° U.P.) 3,528	
13,856	25,972	17,079
	(30° U.P.) 8,927	
12,035	6,674	9,170
	(30° U.P.) 2,966	
40,387	8,641	37,663
	(30° U.P.) 1,784	
11,923	8,087	12,705
	(30° U.P.) 365	
63,264	54,480	84,246
15,348	9,064	15,829
	(30° U.P.) 255	
65,053	10,850	63,222
	(30° U.P.) 88	
136,819	1,538	1,51,514
(a) 30.661	(30° U.P.) 1,175	(a) 23,584
96,254	3,327	98,812
	(30° U.P.) 375	
14,37,193	10,76,519	14,27,019
	(30' U.P.) 85,195	

(a) In the Akrani tract of West Khandesh.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN I.

Revenue for 1927-28.

[Figures in columns 2 to 43 and 47 are gross.]

Name of District	Country spirits					
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other systems	Total receipts from country spirits
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,18,389	...	7,27,218	13,45,607	.....	13,45,607
	27,563		*37,295*	*64,858*		*64,858*
Kaira ...	91,501	...	2,20,741	3,12,242	.....	3,12,242
			5,415	*5,415*		*5,415*
Panch Mahals ...	1,18,729	...	97,278	2,16,007	.....	2,16,007
	50,579		*36,871*	*87,450*		*87,450*
Broach ...	2,64,226	...	2,07,394	4,71,620	.....	4,71,620
Surat ...	8,57,089	...	4,63,135	13,20,224	.....	13,20,224
	31,646		*19,732*	*51,378*		*51,378*
Thána ...	18,94,441	...	10,92,059	29,86,500	.....	29,86,500
	49,666		*20,657*	*70,323*		*70,323*
Bombay ...	53,10,720	...	24,63,553	77,74,273	.....	77,74,273
Kolába ...	5,25,447	...	3,02,060	8,27,507	.....	8,27,507
	16,819		*7,763*	*24,582*		*24,582*
Ratnágiri ...	2,99,782	...	2,24,037	5,23,819	.....	5,23,819
Kánára ...	1,34,968	...	1,26,397	2,61,365	.....	2,61,365
Dhárwár ...	3,56,487	...	2,65,539	6,22,026	.....	6,22,026
	27,391		*18,891*	*46,282*		*46,282*
Belgaum ...	3,14,946	...	1,63,355	4,78,301	.....	4,78,301
	48,697		*30,833*	*79,530*		*79,530*
Bijápur ...	1,08,073	...	46,352	1,54,425	.....	1,54,425
	4,353		*3,180*	*7,533*		*7,533*
Sholápur ...	2,41,931	...	2,50,302	4,92,233	.....	4,92,233
	10,509		*8,976*	*19,485*		*19,485*
Sátára ...	1,12,248	...	96,507	2,08,755	.....	2,08,755
	59,137		*19,461*	*58,598*		*58,598*
Poona ...	7,46,233	...	5,80,114	13,26,347	.....	13,26,347
	15,674		*22,000*	*37,674*		*37,674*
Ahmednagar ...	1,37,930	...	1,57,020	2,94,950	.....	2,94,950
Násik ...	2,98,723	...	3,61,312	6,60,035	.....	6,60,035
West Khándesh ...	2,63,564	...	4,15,290	6,78,854	.....	6,78,854
East Khandesh ...	4,00,330	...	4,44,701	8,45,031	.....	8,45,031
Total—1927-1928 ...	1,30,95,757	...	(a)87,04,364	2,18,00,121	.....	2,18,00,121
	3,22,034		*2,31,074*	*5,53,108*		*5,53,108*
Total—1926-1927 ...	1,29,98,676	...	81,26,865	2,11,25,541	.....	2,11,25,541
	3,61,893		*2,18,205*	*5,70,100*		*5,70,100*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs.
(a) Vend fees ...	...	84,05,194
License fees ...	...	2,99,170
Total ...		87,04,364

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Country Fermented Liquors				Malt Liquors	
	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere
1	8	9	10	14	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	694	2,650	.....	3,344	.....	.....
Kaira ...	2	.....	.....	2	.....	.....
Panch Mahals ...	287	.....	.....	287	.....	.....
Broach ...	10,169	61,294	.....	71,463	.....	.....
Surat ...	7,81,178	8,15,128	.....	15,96,301	.....	.....
Thána ...	3,19,078	2,60,884	.....	5,79,962	.....	.....
	3,298	*1,913*		*4,515*		
Bombay ...	2,34,657	3,85,440	.....	6,20,097	.....	2,42,832
Kolába ...	14,326	12,971	.....	24,297	.....	.....
	1,959	*2,310*		*3,269*		
Ratnágiri ...	1,60,163	1,50,036	.....	3,10,199	.....	.....
Kánara ...	32,126	76,530	.....	1,08,656	4	.....
Dhárwár ...	90,111	4,10,442	.....	5,00,553	.....	.....
	9,060	*24,109*		*33,169*		
Belgaum ...	55,072	2,11,187	.....	2,64,259	16,740	6,303
	17,558	*28,366*		*45,924*		*850*
Bijápur ...	44,637	1,05,991	.....	1,50,628	.....	.....
	1,611	*3,022*		*4,633*		
Sholápur ...	29,342	1,58,638	.....	2,07,980	.....	.....
	5,379	*14,163*		*19,542*		
Sátára ...	1,298	1,249	.....	2,547	2	.....
	257	*2,841*		*3,228*		
Poona ...	37,717	2,36,607	.....	2,74,324	4,467	3,062
	150	*470*		*620*		
Ahmednagar ...	1,401	8,003	.....	9,404	.....	24
Násik ...	3,969	5,683	.....	9,652	.....	.....
West Khándesh	1,150	26,201	.....	27,351	.....	.....
East Khándesh ...	410	435	.....	845	.....	.....
Total 1927-1928 ...	18,32,782	(*b*)29,29,372	.....	47,62,154	22,213	2,52,221
	39,306	*76,594*		*1,15,900*		*850*
Total 1926-1927 ...	18,00,745	28,62,325	.....	46,63,070	20,487	2,32,844
	41,654	*1,14,186*	.....	*1,55,840*	*2,133*	*830*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs.
(*b*) Toddy vend fees	...	28,85,710
Toddy license fees	...	43,662
Total	...	29,29,372

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Malt Liquors —*contd.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17
	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	
1	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	.....	21,056	21,056	13,70,007 *64,858*
Kaira ...	.....	.....	1,518	1,518	3,13,762 *5,415*
Panch Mahâls ...	.....	.....	1,093	1,093	2,17,387 *87,450*
Broach ...	.....	31	4,765	4,796	5,47,879
Surat ...	.....	.....	13,500	13,500	29,30,025 *61,378*
Thâna ...	.....	.....	18,407	18,407	35,84,869 *74,838*
Bombay ...	2,42,832	7,45,121	10,70,867	18,15,988	1,04,53,190
Kolâba ...	.....	.....	4,416	4,416	8,56,220 *28,851*
Ratnâgiri ...	.....	.....	1,545	1,545	8,35,563
Kânara ...	4	12	1,969	1,981	3,72,006
Dhârwâr ...	.....	.....	9,945	9,945	11,32,534 *79,451*
Belgaum ...	23,043 *850*	.....	6,278 *500*	6,278 *500*	7,71,881 *1,26,804*
Bijâpur ...	.....	.....	942	942	3,05,995 *12,166*
Sholâpur ...	.....	.....	8,558	8,558	7,08,771 *39,027*
Sâtâra ...	2	120	8,865 *552*	8,985 *552*	2,20,289 *62,378*
Poona ...	7,529	598	37,831 *2,025*	38,429 *2,025*	16,46,629 *40,319*
Ahmednagar ...	24	.....	7,253	7,253	3,11,631
Nâsik ...	.....	2,510	9,364	11,874	6,81,561
West Khândesh ...	.....	.....	3,114	3,114	7,09,322
East Khândesh ...	.....	.....	5,928	5,928	8,51,804
Total 1927-1928 ...	2,73,434 *850*	7,46,392	12,37,214 *3,077*	19,85,606 *3,077*	2,88,21,315 *6,72,935*
Total 1926-1927 ...	2,62,331 *2,963*	6,74,343 *39*	9,40,697 *1,205*	16,15,040 *1,244*	2,76,65,982 *7,30,147*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Receipts from Commercial Spirits including denatured Spirits and medicated wines				
	Duty on Spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on Spirits used for other commercial, scientific or industrial purposes	License fee for medicated wines	License fees for commercial Spirits	Total of columns 19 to 22
1	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ..	5,590	.....	25	230	5,845
Kaira ...	.....	.....	.....	23	23
Panch Mahâls ...	.....	.....	.....	43 *3*	43 *3*
Broach ...	.....	.....	.....	.....	.....
Surat ...	.....	.....	75	58	133
Thána ...	.....	.....	.....	.....	.....
Bombay ...	.....	3,683	2,935	2,005	8,623
Kolába ...	.....	.....	25	15	40
Ratnágiri ...	.....	.....	.....	52	52
Kánara ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	75	91 *15*	166 *15*
Bijápur ...	.....	.....	.....	16 *1*	16 *1*
Sholápur ...	...	.....	.....	.....	.....
Sátára ...	.....	.....	25	98 *51*	123 *51*
Poona ...	5	.....	225	480	710
Ahmednagar ...	.....	.....	.....	.....	.....
Násik ..	.....	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	.....	.....	.....	.....
Total 1927-1928 ...	5,595	3,683	3,385	3,111 *70*	15,774 *70*
Total 1926-1927 ...	.....	.....	5,665 *64*		.....

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Sale proceeds of Excise Opium		Opium			
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists permits)	Total *receipts from opium*
1	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	80,880	1,52,397	.....	82,418	.....	3,15,695
Kaira ...	63,554	1,19,784	.....	37,107	.....	2,20,445
	55,157	*10,516*		*270*		*65,943*
Panch Mahâls ...	.....	.....	.....	10,996	.....	10,996
				1,070		*1,070*
Broach ...	32,255	60,791	.....	29,430	.....	1,22,476
	24,960					*24,960*
Surat ...	12,034	23,283	.....	13,677	.....	48,994
	1,411	*891*				*2,302*
Thâna ...	7,151	13,477	.....	12,959	.....	33,587
	260	*100*				*360*
Bombay ...	78,461	1,47,868	.....	1,17,418	.....	3,43,747
	57,720	*1,666*				*59,386*
Kolâba ...	1,444	8,855	.....	8,326	.....	18,625
Ratnâgiri ...	663	1,249	.....	1,562	.....	3,474
	780	*305*				*1,085*
Kânara ...	1,006	1,895	.....	851	.....	3,752
Dhârwâr ...	4,787	9,022	.....	6,460	.....	20,269
	1,248	*486*				*1,734*
Belgaum ...	4,992	9,409	.....	3,243	.....	17,644
	1,534	*506*				*2,040*
Bijâpur ...	1,773	3,342	.....	3,353	.....	8,468
	884	*347*				*1,231*
Sholâpur ...	77,852	1,46,729	.....	83,786	.....	3,08,367
	20,202	*6,572*				*26,774*
Sâtâra ...	27,068	51,017	.....	33,441	.....	1,11,526
	17,940	*7,050*				*24,990*
Poona ...	87,872	1,65,607	.....	1,69,116	.....	4,22,595
	11,778	*4,409*				*16,187*
Ahmednagar ...	50,894	95,925	.....	1,57,317	.....	3,04,136
Nâsik ...	18,320	34,530	.....	65,178	.....	1,18,028
	260	*100*				*360*
West Khândesh ...	9,521	17,945	.....	34,511	.....	61,977
East Khândesh ...	39,313	74,098	.....	1,12,538	.....	2,25,949
Total 1927-1928 ...	(c) 5,99,840	(c) 11,37,223	.....	(d) 9,83,687	.....	27,20,750
	1,94,134	*32,948*		*1,340*		*2,28,422*
Total 1926-1927 ...	.....	11,63,911	.....	833,574	.....	19,97,485
		56,783		*1,341*		*58,124*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 3,87,985 { Cost price ... Rs. 3,10,726 / Duty ... 77,259 } in respect of the quantities of opium mentioned in column 36 of Imperial Return IV and Rs. 156 as cost of confiscated opium paid to Indian States.

(d) Opium—Vend fees ... Rs. 9,02,945
Opium—License fees ... 80,742
Total ... 9,83,687

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
1	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	76,932 *13,200*	.....	.....	.....	2,551 *420*
Kaira ...	.....	16,237 *244*	.....	.....	.....	454
Panch Mahâls ...	.....	2,430 *69*	.....	.....	.....	42
Broach ...	.....	16,762	.....	.....	.....	231
Surat ...	.....	20,905 *10,110*	.....	.....	.....	945 *198*
Thána ...	.....	7,116	.....	.....	.....	126
Bombay ...	.....	4,19,164	.....	.....	.....	14,787
Kolába ...	.....	8,156 *168*	.....	.....	.....	72 *6*
Ratnágiri ...	.....	10,448	.....	.....	.....	24
Kánára ...	.....	17,045	.....	.....	.....	.....
Dhárwár ...	.....	1,31,389 *3,622*	.....	.....	.....	6
Belgaum ...	.....	29,140 *19,980*	.....	.....	.....	18
Bijápur ...	.....	17,010 *630*	.....	.....	.....	12
Sholápur ...	.....	95,806 *12,677*	.....	.....	.....	177 *12*
Sátára ...	.....	92,218 *30,007*	.....	.....	.....	54 *51*
Poona ...	.....	1,74,882 *10,695*	.....	.....	.....	2,844 *18*
Ahmednagar ...	.....	74,476	.....	.....	.....	1,236
Násik ...	.....	57,136	.....	.....	.....	1,092
West Khándesh ...	.....	13,575	.....	.....	.....	81
East Khándesh ...	.....	92,688	.....	.....	.....	1,872
Total 1927-1928 ...	.....	13,73,465 *1,01,402*	.....	.....	.....	26,624 *705*
Total 1926-1927 ...	.....	12,39,760 *1,84,243*	.....	.....	.....	22,475 *3,204*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	Hemp drugs—*contd.*					
	License fees, wholesale and retail, from					
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Ware house dues	Total receipts from hemp drugs
1	36	37	38	39	40	41
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	59,825	.....	.....	.....	.....	1,39,308
						13,620
Kaira ...	12,190	.....	.....	.....	.....	28,881
	80					*324*
Panch Mahals ...	8,085	.....	.....	.....	.....	10,557
	2,315					*2,384*
Broach ...	14,247	.....	.....	.....	.....	31,240
Surat ...	15,570	.....	.....	.....	.....	37,420
						10,308
Thána ...	22,298	.....	.....	.....	.....	29,540
	225					*225*
Bombay ...	1,14,565	.....	.....	.....	.....	5,48,516
Kolába ...	18,028	.....	.....	.....	.....	26,256
	270					*444*
Ratnágiri ...	9,986	.....	.....	.....	.....	20,458
Kánara ...	13,364	.....	.....	.....	.....	30,409
Dhárwár ...	64,685	.....	.....	.....	.....	1,96,080
	15,576					*19,198*
Belgaum ...	31,612	.....	.....	.....	.....	60,770
	11,708					*31,688*
Bijápur ...	18,563	.....	.....	.....	.....	35,585
	1,726					*2,356*
Sholápur ...	63,141	.....	.....	.....	.....	1,59,124
	7,382					*20,071*
Sátára ...	26,375	.....	.....	.....	.....	1,18,647
	19,412					*49,470*
Poona ...	89,694	.....	.....	.....	.....	2,67,370
	4,387					*15,100*
Ahmednagar ...	56,626	.....	.....	.....	120	1,32,468
Násik ...	56,230	.....	.....	.....	.....	1,14,458
West Khandesh ...	14,659	.....	.....	.....	.....	28,315
East Khandesh ...	51,617	.....	.....	.....	.....	146,177
Total 1927-28 ...	7,61,360	.....	.....	.....	120	21,61,569
	63,081					*1,65,188*
Total 1926-27 ...	7,81,036	.....	.....	.....	.....	20,43,271
	75,527					*2,62,974*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I

Revenue for 1927-28—contd.

Name of District	License fees for the sale of cocaine and its allied drugs	Fines and forfeitures	Government commercial undertakings to which Chapter 2 of the Account Code applies			Miscellaneous
			Recoveries of investments in—	Recoveries of indirect charges from—	Profits from—	
1	42	43	44	45	46	47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	212	.....	.....	.....	598
		160				*4,083*
Kaira ...	.....	1,029	.....	.....	.....	881
Panch Mahals ...	.....	262	.....	.....	.....	1,364
		46				*7,559*
Broach ...	.....	338	.....	.....	.....	715
Surat ...	.....	663	.....	.....	.....	2,538
Thána ...	.....	2,827	.....	.....	.....	9,631
Bombay ...	.....	5,676	3,725	.....	.....	1,21,909
Kolába ...	.....	12	.....	.....	.....	866
		20				*44*
Ratnágiri ...	.....	482	.....	.....	.....	3,724
Kánara ...	.....	1,796	.....	.....	.....	20
Dhárwár ...	.....	416	.....	.....	.....	2,148
						383
Belgaum ...	.....	211	.....	.....	.....	1,786
		26				*414*
Bijápur ...	.....	16	.....	.....	.....	1,182
						66
Sholápur ...	.....	743	.....	.....	.....	1,513
		33				*150*
Sátára ...	.....	108	.....	.....	.....	515
		3				*89*
Poona ...	.....	279	350	.....	.....	3,398
						60
Ahmednagar ...	.....	100	.....	.....	.....	851
Násik ...	.....	540	392	.....	.....	794
West Khándesh ...	.....	.....	.....	.....	.....	5,731
						(*e*) 35,414
East Khándesh ...	.....	136	.....	.....	.....	1,777
Total 1927-28 ...	.....	15,846	4,467	.....	.....	1,97,364
		288	(*f*) 3,240	(*f*) 73,073	(*f*)7,67,572	*12,847*
Total 1926-27 ...	.....	7,647	(*h*) 13,157	(*h*) 74,210	(*h*)7,50,747	2,04,916
		596				*12,538*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(*e*) Receipts from Dhadgaon Distillery.

(*f*) Recoveries, etc., from Nasik and Khanapur Distilleries.

(*h*) These are new items and were not shown in the last year's Return and hence the figures have not been included in column No. 48.

IMPERIAL RETURN I

Revenue for 1927-28—concld.

Name of District	Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1927-28	Remarks
		Refunds	Expenditure as per Return II		
1	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	18,31,665	21,448			
	82,721	*58,980*			
Kaira ...	5,65,021	.....			
Panch Mahâls ...	2,40,609	3,589			
	98,512	*1,238*			
Broach ...	7,02,648	298			
	24,960				
Surat ...	30,19,773	1,821			
	63,988	*5,799*			
Thâna ...	36,60,454	6,756			
	75,423	*176*			
Bombay ...	1,14,85,386	1,36,874			
	59,386	*700*			
Kolaba ...	9,02,019	279			
	29,369	*1,021*			
Ratnagiri ...	8,63,753	198			
	1,085	*803*			
Kânara ...	4,07,992	465			
Dhârwâr ...	13,51,437	1,506			
	1,00,766	*24,534*			
Belgaum ...	8,52,458	2,355			
	1,60,987	*243*			
Bijâpur ...	3,51,262	532			
	15,819	*120*			
Sholapur ...	11,78,518	730			
	86,055	*2,387*			
Sâtâra ...	4,51,208	773			
	1,36,981	*2,332*			
Poona ...	23,41,331	2,877			
	71,666	*143*			
Ahmednagar ...	7,49,176	742			
Nasik ...	9,15,773	1,756			
	360	*804*			
West Khândesh ...	6,05,345	810			
	(e) 35,414				
East Khândesh ...	12,25,843	95			
Total 1927-28 ...	(c) 3,39,37,085	1,83,899	45,13,045	(c) 3,00,84,096	
	(f) 8,43,885	*99,280*		*8,32,365*	
	10,29,760	(g) *1,48,105*			
Total 1926-27 ...	3,19,24,956	1,65,891	18,72,117	2,98,86,948	
	10,64,443	*2,43,729*		*8,20,714*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 3,87,985 { Cost price ... Rs. 3,10,726 / Duty ... 77,259 } in respect of the quantities of opium mentioned in column 36 of the Imperial Return IV and Rs. 166 as cost of confiscated opium paid to Indian States.

Rs. 3,87,985

(e) Receipts from Dhadgaon Distillery.

(f) Recoveries, etc., from Nasik and Khanapur Distilleries.

(g) Other States as named below :—

	Rs.
Rajkot ...	34,666
Palanpur ...	13,199
Baroda ...	1,00,240
	1,48,105

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN II

Expenditure for the year 1927-28

Name of District	Pay of officers and establishment	Allowances other than rewards	Supplies and services other than rewards		Contingencies and Special charges other than rewards	Rewards	Cost of opium supplied to the Excise Department	Cost of Ganja purchased	Cost of Charas purchased	Cost of Bhang purchased
			Construction and repairs of Buildings	Other charges						
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Proper, excluding Aden...	12,70,346	3,24,658	1,415	.....	92,821	* 76,998	1,085,916	.....	.....	.....
1926-27 ...	13,17,186	3,50,551	1,834	.....	92,051	87,625	(a) 10,63,200	.....	.....	.....

(a) These are new items and were not shown in the Return for the year 1926-27.

* Allowances ... Rs. 44,322
Contingencies ... „ 32,676
76,998

IMPERIAL RETURN II—*contd.*

Name of District	Assignments and compensations				Government Commercial undertakings to which chapter 2 of the Account Code applies		Total charges	Remarks
	Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases	Contribution to Local Boards in lieu of one anna cess on Excise revenue	Compensation paid to Bombay Municipality	Compensation paid to private parties	Investments in—	Loss on—		
1	12	13	14	15	16	17	18	19
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Presidency Proper, excluding Aden ...	10,62,498	1,55,048	1,43,750	.....	2,80,073	19,522	45,13,045	
1926-27 ...	(a)15,62,594	(a)1,55,048	(a)1,43,750	(a)5,672	(a)78,986	(a)12,862	48,71,359	

(a) These are new items and were not shown in the Return for the year 1926-27.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN III

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries.	Government distilleries.	Private distilleries.	Outstill.	Country spirits.	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	1	...	...	.....	18	...
Kaira ...	...	...	...	...	...	.....	7	...
Panch Mahals ...	...	...	...	...	...	.....	14	...
Broach ...	...	...	...	...	...	.....	11	...
Surat ...	...	...	...	...	...	.....	22	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	68	82	...
Kolaba ...	...	...	...	...	...	.....	4	...
Ratnagiri ...	...	...	...	...	...	.....	6	...
Kanara ...	...	...	...	...	...	.....	...	...
Dharwar ...	...	...	...	...	...	.....	9	...
Belgaum ...	...	...	1	...	...	.....	12	...
Bijapur ...	...	...	...	...	...	.....	4	...
Sholapur ...	...	...	...	...	...	.....	5	...
Satara ...	...	...	...	...	...	.....	...	...
Poona ...	...	...	...	...	...	.....	...	...
Ahmednagar ...	...	...	...	...	...	.....	...	...
Nasik ...	...	...	1	...	...	.....	...	...
West Khandesh ...	...	...	...	1	...	.....	1	...
East Khandesh ...	...	...	...	...	...	.....	13	...
Total ...	...	2*	1	1	...	68	208	...
Total of previous year ...	...	2	1	1	...	76	129	...

* Exclusive of one distillery

(*a*) These are combined licenses for retail and

(*b*) The consumption and sale

III—Shops and Licenses

for the sale of			Number of tappers.	Country liquors—Number of shops licensed for retail sale of						
Ganja.	Charas. (b)	Bhang.	Number of licenses.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented tari.	Unfermented tari.	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
10	11	12	13	14	15	16	17	18	19	20
(a)										
2	...	...	...	41	...	...	2	...	...	...
...	...	...	...	67	...	...	...	...	...	...
...	...	...	...	45	...	...	...	...	...	...
...	...	...	92	31	...	...	7	...	...	...
1	...	...	...	130	...	...	164	...	...	...
...	...	...	1,381	198	...	...	196	...	...	...
4	...	...	435	235	...	...	127	...	...	...
...	...	...	102	74	...	...	20	...	...	...
...	...	...	775	112	...	...	67	...	...	...
...	...	...	184	59	...	...	92	...	...	...
4	...	...	122	104	...	...	111	...	...	...
2	...	...	80	71	...	...	73	...	...	...
...	...	...	102	47	...	...	91	...	...	...
1	...	...	30	26	...	...	11	...	...	...
2	...	...	95	34	...	...	10	...	...	...
3	...	...	70	42	...	...	24	...	...	...
...	...	...	5	16	...	...	5	...	...	...
...	...	...	21	67	...	...	35	...	...	...
...	...	...	4	81	...	7	8	...	...	...
1	...	...	6	102	...	...	3	...	...	...
20	...	...	3,504	1,582	...	7	1,046	...	...	...
20	...	...	3,565	1,582	...	6	1,025	...	...	...

in Indian State at Dabhoda.
wholesale sale of Ganja and Bhang.
of charas is prohibited.

Division and District	Foreign liquors—Retail licenses—						
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in canteens.	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	9	10	8	2	...
Kaira ...	...	...	3	1	...	...	...
Panch Mahals ...	...	...	2	2	...	1	...
Broach ...	...	...	3	1	...	1	...
Surat ...	...	...	8	3	...	1	6
Thana ...	2	...	19	16	...	2	29
Bombay ...	...	36	60	105	6	3	140
Kolaba ...	...	...	6	6	...	2	2
Ratnagiri ...	...	...	6	1	...	...	...
Kanara ...	...	...	7	2	...	1	...
Dharwar ...	...	...	8	3	...	2	...
Belgaum ...	3	...	4	1	4	2	11
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	7	5	...	2	...
Satara ...	...	...	8	6	...	4	...
Poona ...	2	...	23	30	13	4	113
Ahmednagar ...	2	...	6	1	3	2	1
Nasik ...	...	...	6	11	6	2	...
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	5	3	...	1	...
Total ...	9	36	196	209	35	35	302
Total of previous year ...	5	36	195	199	35	34	373

(*a*) These are combined licenses for retail and

(*b*) The consumption and sale

III—Shops and Licenses—*concld.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja. (a)	Charas. (b)	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
28	29	30	31	32	33	34	35	36	37	38
...	2	41	86	25	...	...	66	61	...	44
...	...	9	65	16	...	...	19	8	...	12
...	...	15	36	5	...	...	16	...	...	11
...	...	13	30	11	...	...	25	20	...	18
...	7	25	20	14	...	...	43	43	...	40
...	...	43	17	19	...	...	56	50	...	30
284	156	361	12	36	...	...	590	610	1	383
...	1	19	17	17	...	...	17	13	1	10
...	1	14	8	15	...	...	18	17	...	12
...	...	8	11	16	...	...	4	2	...	4
...	1	14	14	50	...	...	24	16	...	24
3	2	22	14	34	...	...	25	25	...	24
...	...	9	10	21	...	...	4	2	...	4
...	1	12	46	27	...	...	18	17	...	21
...	1	28	42	23	...	...	21	1	...	22
...	15	66	48	38	...	...	63	12	...	62
...	...	16	55	40	...	...	9	...	...	10
...	...	21	39	35	...	...	10	10	...	
...	...	10	31	20	...	...	7	1	...	4
...	1	22	81	54	...	...	10	10	...	13
287	188	768	682	516	...	...	1,045	918	2	754
279	181	723	682	516	...	...	983	834	2	715

wholesale sale of ganja and bhang.
of charas is prohibited.

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN

Name of District	Country spirits					
	Issues in Imperial gallons				Rates of Duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
1 Ahmedabad ..	91 2,431	66,267 9,246	42,091 2,085	55,660 8,083	(40° U. P.) 6 12 0 (*a*) 2 12 0 (*a-1*) 4 8 0 (*a-2*) (30° U. P.) 2 12 0 (*a-3*) 2 12 0 (*a-4*) (40° U. P.) 2 4 0 (*a-4*) (30° U. P.) 3 3 0 (*a-5*) (40° U. P.) 2 8 0 (*a-5*) 3 12 0 (*a-6*) (30° U. P.) 4 8 0 (*a-6*)	(60° U. P.) 4 8 0 (*a*) 1 13 0 (*a-1*) 3 0 0 (*a-2*) 1 6 0 (*a-7*) 1 6 0 (*a-4*) 1 8 0 (*a-5*)
2 Kaira ...	12,133 219	18,490 2,227	... ...	19,587 1,489	(30° U. P.) 3 0 0 (*b*) (40° U. P.) 2 8 0 (*b*)	.....
3 Panch Mahals ..	2,191 504	3,194 3,158	73,790 ...	32,965 2,248	(30° U. P.) 2 12 0 (*c*) (40° U. P.) 2 4 0 (*c*) (25° U. P.) 2 15 6 (*c-1*) (40° U. P.) 2 4 0 (*c-1*) (60° U. P.) 1 6 0 (*c-1*)	1 6 0 (*c*)
4 Broach ...	8,175	20,490	20,880	26,348	6 12 0 (*d*) 5 10 0 (*d-1*) (30° U. P.) 5 10 0 (*d-3*)	4 8 0 (*d*) 3 12 0 (*d-1*) 2 13 0 (*d-3*)
5 Surat ...	28,078 1,990 *1,385	35,215 435	200,867 3,705	121,131 4,175	(40° U. P.) 6 12 0 (*e*) 5 10 0 (*e-1*) 3 12 0 (*e-3*) 4 8 0 (*e-7*) (30° U. P.) 6 12 0 (*e-2*) 5 10 0 (*e-15*) 4 8 0 (*e-5*) 3 12 0 (*e-8*) 5 4 0 (*e-14*)	(60° U. P.) 4 8 0 (*e*) 3 6 0 (*e-2*) 3 12 0 (*e-6*) 2 13 0 (*e-4*) 2 4 0 (*e-9*) 2 8 0 (*e-10*) 2 0 0 (*e-11*) 1 14 0 (*e-12*) 3 0 0 (*e-13*) 1 2 0 (*e-16*)
6 Thána ...	... ...	21,207 261	399,741 12,763	172,621 5,262	6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*)	4 8 0 (*f*) 3 12 0 (*f-1*) 2 10 0 (*f-2*)
7 Bombay ...	...	676,188	13,571	411,141	7 12 0	5 0 0
8 Kolaba ...	...	49,795	61,762	54,582	5 10 0	3 12 0
	...	1,593	2,200	1,836		
9 Ratnagiri ...	...	23,085	69,875	41,801	4 8 0 (*g*) 4 8 0 (*g-1*)	3 0 0 (*g*) 2 4 0 (*g-1*)
10 Kanara. Below-ghat	13,452	...	10,112	13,461	(30° U. P.) 3 6 0 6 12 0 (40° U. P.) 6 12 0	1 13 0 4 8 0
Above-ghat	2,857	3,707	6,053	6,645		

* 25° U. P.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)

Cost price per L. P. gallon	Retail price per L. P. gallon	Foreign liquors: Imported liquors: Spirits in Imperial gallons, London proof (M)	Imported liquors: Wines in Imperial gallons	Imported liquors: Malt liquors in Imperial gallons	Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons, London proof (M)	Liquors manufactured in India and classed as foreign liquors: Malt liquors in Imperial gallons
7	8	9	10	11	12	13
Rs. a. p.						
1 14 0		12,321	814	17,853	3,048	.....
1 14 0	No fixed selling prices have been prescribed.	525	18	3	.....	.....
1 14 0		302	11	592	.....	.....
1 14 0		2,176	100	725	515	.....
1 15 9		6,417	406	2,613	.....	.....
2 0 0		5,411	383	9,668	283	.....
2 4 0		136,916	26,508	323,390	27,337	.....
2 0 0		1,125	100	1,086	172	.....
1 15 0		328	31	116	6	.....
1 15 0		459	171	806	.....	.....
1 12 0						

in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Country spirits

Name of District	Issues in Imperial gallons				Rates of duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
11 Dharwar ...	3,631 ...	33,154 3,925	23,455 100	31,816 2,395	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
12 Belgaum ...	8,851 210	26,150 4,567	17,430 3,656	28,857 4,350	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
13 Bijapur ...	3,035 ...	6,776 265	9,310 680	9,914 431	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
14 Sholapur ...	1,950 170	8,879 445	38,739 1,417	23,188 953	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
15 Satara ...	310 3,627	7,972 2,169	12,648 ...	10,059 3,840	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
16 Poona ...	... ...	54,574 1,610	85,270 1,150	66,852 1,426	6 12 0	4 8 0
17 Ahmednagar ...	277	9,262	16,030	12,163	(30° U. P.) 6 12 0 (40° U. P.) 6 12 0	4 8 0
18 Nasik ...	50	11,105	63,861	32,242	6 12 0 (*h*) (30° U. P.) 3 3 0 (*h-1*) (40° U. P.) 5 10 0 (*h-2*)	4 8 0 (*h*) 1 8 0 (*h-1*) 3 12 0 (*h-2*)
19 West Khandesh ...	1,211	1,606	152,804 †23,984	72,527	5 10 0 (*i*) 3 3 0 (*i-1*) (30° U. P.) 2 8 0 (*i-2*)	3 12 0 (*i*) 1 8 0 (*i-1*) 1 0 0 (*i-2*)
20 East Khandesh ...	409	3,401	100,685	42,601	6 12 0 (*j*) 5 10 0 (*j-1*) (30° U. P.) 5 10 0 (*j-2*)	4 8 0 (*j*) 3 12 0 (*j-1*) 2 13 0 (*j-2*)
Total... 1927-1928 ...	86,701 9,151 *1,385	1,080,517 29,901	1,442,908 27,756	1,286,161 36,488	.....	.....
1926-1927 ...	93,571 12,118 *2,005	1,094,407 30,279	1,437,582 30,496	1,297,176 40,352	.....	.....

* 25° U. P. † Issues to Akrani out-still area.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*contd.*

Foreign liquors						
		Imported liquors			Liquors manufactured in India and classed as foreign liquors	
Cost price per L. P. gallon	Retail price per L. P. gallon	Spirits in Imperial gallons, London proof (M)	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof (M)	Malt liquors in Imperial gallons
7	8	9	10	11	12	13
Rs. a. p.						
1 12 0	No fixed selling prices have been prescribed.	3,499	249	5,961	158	.....
1 12 0		3,681	1,017	14,529	292	31,201
1 12 0		374	21	241	.....	.....
1 13 4		3,164	232	8,138	1,398	.....
1 13 4		2,212	217	2,539	641	.....
1 13 4		19,722	4,277	135,410	7,536	8,048
1 13 4		1,915	196	33,262	333	.....
1 13 0		2,024	300	23,796	494	4,180
1 13 0		840	42	281	.....	.....
1 13 0		3,003	168	4,032	.....	.....
.....	.....	206,414	35,268	585,042	42,213	43,429
.....	.....	214,572	35,142	520,667	35,251	44,403

in black type below the figures relating to British districts, and not included in those figures.

Name of District	Commercial spirits			Opium and	
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated wines in Imperial gallons	Issues in seers of excise Opium	Retail sales in seers of other Opium (*e. g.* Punjab grown, Punjab Hill States and Malwa)
1	14	15	16	17	18
1 Ahmedabad	87	12,251	.....	3,111	.....
2 Kaira	.....	1,242	.....	1,689 540	.....
3 Panch Mahals	.....	521	.....	755 1,581	.....
4 Broach	.....	1,166	.....	1,240 960	.....
5 Surat	.....	6,555	.....	463 54	.....
6 Thana	.....	3,439	.....	275 10	.....
7 Bombay	437	159,851	.....	3,018 2,220	.....
8 Kolaba	.....	1,949	.....	137	.....
9 Ratnagiri	2	366	.....	25 30	.....
10 Kanara { Below-ghat ... / Above-ghat ... }	.....	465	.....	39	.....
11 Dharwar	.....	2,528	.....	184 48	.....
12 Belgaum	.....	5,297	.....	192 59	.....
13 Bijapur	.....	775	.....	69 34	.....
14 Sholapur	.....	1,404	.....	2,994 777	.....
15 Satara	.....	1,177	.....	1,041 690	.....
16 Poona	26	10,301	.....	3,380 453	.....
17 Ahmednagar	.....	1,568	.....	1,957	.....
18 Nasik	.....	2,600	.....	705 10	.....
19 West Khandesh	.....	387	.....	866	.....
20 East Khandesh	.....	1,756	.....	1,512	.....
Total ... { 1927-28 ...	552	215,598 (*l*)	.....	23,152 (*k*) 7,466 (*k-1*)	.....
Total ... { 1926-27 ...	1,914	342,971	3	23,729 (*k*) 6,697 (*k-1*)	.....

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are
figures.

IV—CONSUMPTION—*contd.*

other drugs

Wholesale price of Opium to retail vendors per seer		Average retail price of Opium per seer	Sales of Morphia in Lbs. oz. grs.	Charas			
Cost price	Duty			Sales in seers	Cost price per seer	Duty per seer	Retail price per seer
19	20	21	22	23	24	25	26
Rs.	Rs.		Lbs. ozs. grs.		Rs.	Rs.	Rs.
65	10		.....	.....	.....	.....	.....
65	10		1 1 331	.....	.....	.....	.....
65	10		1 0 308	.....	.....	.....	.....
65	10		2 5 384	.....	.....	.....	.....
65	10		2 11 352	.....	.....	.....	.....
65	10		9 15 331	.....	.....	.....	.....
65	10		23 3 362	.....	.....	.....	.....
65	10	No fixed selling prices have been prescribed.	.....	.....	.....	.....	.....
65	10		.....	.....	.....	.....	.....
65	10		.....	.....	.....	.....	.....
65	10		.....	.....	.....	.....	.....
65	10		2 0 369	.....	.....	.....	.....
65	10		0 1 196	.....	.....	.....	.....
65	10		4 5 253	.....	.....	.....	.....
65	10		2 0 24	.....	.....	.....	.....
65	10		2 1 34	.....	.....	.....	.....
65	10		0 1 211	.....	.....	.....	.....
65	10		0 3 82	.....	.....	.....	.....
65	10		0 12 0	.....	.....	.....	.....
65	10		0 15 384	.....	.....	.....	.....
.....	.....		53 1 121	.....	.....	.....	.....
.....	.....		41 12 228	.....	.....	.....	.....

shown in black type below the figures relating to British districts, and not included in those

IMPERIAL RETURN

Name of District	Opium and Ganja				Bhang	
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	1,470	.....	30		347	...
2 Kaira	641 7	.....	30		189 1	...
3 Panch Mahals	153 46	.....	30		104 11	...
4 Broach	607	.....	30		96	...
5 Surat	592	.....	30		237	...
6 Thana	856 22	.....	30		214 3	...
7 Bombay	9,465	.....	30		3,968	...
8 Kolaba	559 10	.....	30		79 3	...
9 Ratnagiri	376	.....	30		7	...
10 Kanara ... Below-ghat ... / Above-ghat ...	781	.....	30		2	...
11 Dharwar	3,230 1,032	.....	30		4 1	...
12 Belgaum	1,332 648	.....	30		11 1	...
13 Bijapur	903 97	.....	30		1	...
14 Sholapur	3,273 580	.....	30		52 7	...
15 Satara	2,352 1,544	.....	30		28 12	...
16 Poona	4,455 349	.....	30		994 6	...
17 Ahmednagar	1,929	.....	30		163	...
18 Nasik	2,117	.....	30		809	...

No fixed selling prices have been prescribed.

IV—CONSUMPTION—*concld.*

other drugs—*contd.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks
33	34	35	36
Rs.		Lbs. oz. grs.	
3		0 12 214	(*a*) Ahmedabad City, Cantonment and 5 miles round.
			(*a-1*) Prantij and Modasa Talukas.
			(*a-2*) Rest of the District.
			(*a-3*) Deesa Cantonment and Prantij Border shops.
3		0 0 247	(*a-4*) All the States and Talukas under the Mahi Kántha Political Agency except Katosan Taluka.
3		0 0 370	(*a-5*) Katosan Taluka.
			(*a-6*) Border shops. (Rest of the District.)
			(*a-7*) Deesa Cantonment.
3		0 0 129	(*b*) The whole of the Kaira District.
			(*c*) The whole of the Panch Mahals District and Bhadarwa, Dodka and Pandu Mewás States.
3		0 1 308	(*c-1*) Sankheda Mewas.
			(*d*) Broach City and five miles round, and Ankleshwar Town.
3	No fixed selling prices have been prescribed.	0 0 124	(*d-1*) Rest of the District.
			(*d-2*) Border shops.
3		0 0 132	(*e*) Surat City and Chorasi Taluka excluding Nanavaracha; Bulsar I and II; Udhna in Sachin State.
3		0 0 160	(*e-1*) Olpad Taluka, excluding Saroli Syan and Kim; Pardi, Umarsadi, in Pardi Taluka and Danti, Dhamdhachhi, Dholai, Hinglach, Kosamba, Magod Dungri, Parnera, Untdi.
3		0 2 385	(*e-2*) Nanavaracha; Saroli in Olpad Taluka and Puna and Saroli in Sachin State.
3		0 0 9	(*e-3*) Amalsadi, Zab, Godawadi, Khareda Madvi Town, Moticher and Patel in Mandvi Taluka; Kaliari Khergam, Maliadhra, Rankuwa and Sadadvel and Wad in Chikhli Taluka; Atgam, Bodlai, Gadaria, Chinchai, Dulsad, Gumbi, Kalwada, Kanjan, and Kaparia in Bulsar Taluka.
3		0 1 33	(*e-4*) Sayan in Olpad Taluka; Bhimpor Bonand, Dumas, Traj, Un and Sachin in Sachin State.
3		0 0 328	(*e-5*) Kim in Olpad Taluka; Puni and Supa in Bardoli; the whole of Jalalpur Taluka, Samroli in Chikhali Taluka, Undach and Vaghrech in Bulsar Taluka; Kansad Lajpor, Vasan and Vadaccha in Sachin State.
3		.....	(*e-6*) Bhagwa, Dandi, Karanj, Obhla, Olpad and Suvali in Olpad Taluka, Pardi and Umarsadi in Pardi Taluka; Danti, Dhamdhachhi, Dholai, Hinglach, Kosamba, Magod-Dungri Parnera, and Untdi in Bulsar Taluka; Gavier in Sachin State.
3		0 0 552	(*e-7*) Chikhli, Endhal, Degam and Hond in Chikhli Taluka, the whole of the Parji Taluka except Pardi and Umersadi.
3		0 0 146	(*e-8*) The whole of the Mandvi Taluka except Amalsadi, Zab, Godawadi and Khareda; Bardoli Taluka except Puni and Supa, Valod Mahal; Kaliari Khergam, Maliadhra, Rankuwa and Sadadvel, Vad, Ranverikala and Bodwank in Chikhli Taluka; Chichai, Dulsad, Gumbi, Kalwada, Kanjan and Kaparia in Bulsar Taluka.
3		0 6 20	
3		0 0 24	
3		0 0 89	(*e-9*) Kim in Olpad Taluka, Puni and Supa in Bardoli Taluka, whole of Jalalpur Taluka except Att, Chikhli, Endhal, Degawi, Hond, Samroli in Chikhli Taluka, Undach and Vaghrech in Bulsar Taluka, Kansad, Lajpor, Vasan and Vedacha in Sachin State.

Name of District	Opium and Ganja				Bhang	
	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sale in seers of bhang and its preparations	Cost price per seer
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
19 West Khandesh ...	639	.....	30		67	...
20 East Khandesh ...	2,856	.....	30		564	...
Total ... 1927-28 ...	38,587 4,335	.....	.....	No fixed selling prices have been prescribed.	7,936 45	...
1926-27 ...	43,038 5,561	.....	.....		7,152 141	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are
figures.

IV—CONSUMPTION—*concld.*

other drugs—*concld.*

Duty per seer	Retail price per seer	Sales of Cocaine in lbs., oz. and grs.	Remarks
33	34	35	36
Rs.	No fixed selling prices have been prescribed.	Lbs. oz. grs.	(*e-10*) Amalsadi, Zab, Godawadi and Khareda in Mandvi Taluka; Kadod (1) and (2) in Bardoli Taluka; Kaliari, Khergam, Maliadhra, Rankuwa and Sadadvel, Vad in Chikhli Taluka; Atgam, Bodlai and Gadaria, Chichari, Dulsad, Gumbi, Kalwada, Kanjan and Kaparia in Bulsar Taluka.
3		0 0 36	(*e-11*) Bodhan, Kamlapor, Patna, Tadkeshwar in Mandvi Taluka, Bardoli (1) and (2) Akoti, Khoj, Kikwad and Mota, Rajpura, Sarbhon, Vadoli, Vankaner and Varad in Bardoli Taluka; Hathuka in Valod Mahal.
3		0 0 304	(*e-12*) Dhadwada, Devghad, Borigala, Ladkuwa, Mandvi, Motichar and Patel in Mandvi Taluka; Baida, Manekpor and Surali in Bardoli Taluka; Ambach, Bajipura, Bubari, Kalamkui and Valod in Valod Mahal; Ranverikala and Bodwank in Chikhli Taluka.
			(*e-13*) Att in Jalalpure Taluka and the whole of Pardi Taluka except Pardi and Umersadi.
			(*e-14*) Whole of Pardi Taluka except Pardi and Umersadi.
			(*e-15*) Sayan in Olpad Taluka, Bhimpor, Bonand, Dumas, Traj, Un, Gavier and Sachin in Sachin State.
			(*e-16*) The Dangs.
			(*f*) Sásette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
			(*f-1*) Rest of the District (except Umbergaon Petha).
			(*f-2*) Umbergaon Petha.
			(*g*) Ratnagiri District.
			(*g-1*) Shops on Goa Frontier.
			(*h*) Násik City.
			(*h-1*) Peint Táluka.
			(*h-2*) Rest of the District (except Peint Táluka).
			(*i*) Dhulia and Sindkheda Talukas.
			(*i-1*) Whole District (except Dhulia, Sindkheda and Nawapur Talukas).
			(*i-2*) Nawápur Táluka.
			(*j*) Bhusawal Town.
			(*j-1*) Rest of the District.
			(*j-2*) Border shops.
			(*k*) Exclusive of issues to— Seers Aden 47
.....		10 14 110	(*k-1*) Exclusive of issues to— Baroda Cantonment ... ... 31 Rajkot ... ... 8,331 Palanpur ... ... 2,347 Sadra 1,195
.....		16 9 89	(*l*) In column 15 Retail Sales only are shown. In 1926-27 and previous years, the figures included wholesale sales also.
			(*m*) The figures shown in columns No. 9 and 12 are Imperial gallons but not London proof.

shown in black type below the figures relating to British districts, and not included in those

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles	Imports															
	Duty paid															
	From Calcutta		From Rosa		From Akola		From Unao		From Bangalore		From Shahajanpur		From Madras		Total	
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum	...	...	3,332	58,310	396	6,930	...	...	...	...	50	875	...	...	3,778	66,115
Wines	...	...	...	...	...	...	...	...	...	...	...	...	117	2,047	117	2,047
Spirits	...	...	1,434	25,095	1,176	20,580	334	5,845	4	70	...	...	742	12,985	3,690	64,575
Beer	...	...	...	...	...	...	...	...	42,414	21,207	...	...	613	306	43,027	21,513
Spirituous Medicinal Preparations.	1,486	7,430	...	...	...	...	...	...	...	...	...	...	...	...	1,486	7,430
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond—contd.

Description of excisable articles	Imports—*contd.*					Exports							Remarks
	In bond					Duty paid				In bond			
						To		Total					
	From Hoshiarpur	From Rosa	From Amritsar	From Cawnpore	Total	Quantity	Amount of duty	Quantity	Amount of duty	To	To	To	
1	18	19	20	21	22	23	24	25	26	27	28	29	30
							Rs.		Rs.				
Rum	...	8,505	319	...	8,824	...	...	...	...	...	...	...	
Wines	...	...	...	...	...	...	...	...	...	...	...	...	
Spirits	...	...	3,882	13,543	17,425	...	...	...	...	...	...	...	
Beer	...	...	...	...	...	...	...	...	...	...	...	...	
Spirituous Medicinal Preparations.	...	...	...	...	...	...	...	...	...	...	...	...	
Bhang	Mds. 230	...	...	...	Mds. 230	...	...	...	...	...	...	...	

J. P. BRANDER,
Commissioner of Excise.

IMPERIAL RETURN V

Serial No.	Division and District	Area in square miles			Population (in thousands)			Number of square miles per shop									
		Out-still system	Distillery system		Out-still system	Distillery system		Country spirit			Opium		Ganja		Charas		Bhang	
								Out-still area	Distillery area									
1		2	3		4	5		6	7		8		9		10		11	
			Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	351	540	...	1·0	152	0·9	55·9	1·0	422·2	...	...	...	...
2	Kaira ...	...	62	1,533	...	112	599	...	5·2	27·4	7·2	27·0	7·2	192·2	...	...	...	...
3	Panch Mahals ...	...	9	1,597	...	40	335	...	2·2	39	4·5	47·4	4·5	532·3	...	...	...	...
4	Broach ...	...	5	1,462	..	62	245	...	0·8	58·5	0·8	60·9	1·2	208·9	...	...	...	...
5	Surat ...	...	5·5	1,647·5	...	144	530	...	0·4	14·2	0·8	126·7	0·9	205·9	...	...	...	...
6	Thana ...	...	24·7	3,551·3	...	117	795	...	2·47	31·8	9·9	288·5	9·9	243·0	...	...	...	...
7	Bombay ...	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	...	...	...	...
8	Kolaba ...	...	10	2,150	...	42	521	...	1·4	32·1	1·4	215	1·4	215·0	...	...	...	...
9	Ratnagiri ...	...	18	3,980	...	48	1,106	...	3·6	37·2	4·5	995	4·5	361·8	...	...	...	...
10	Kanara ...	...	34	3,915	...	54	348	...	3·8	79·8	4·9	978	4·9	435	...	...	...	...
11	Dharwar ...	...	9·5	4,594·5	...	155	882	...	1·1	48·3	2·4	459·4	1·9	102·1	...	...	...	...
12	Belgaum ...	...	16·7	4,632	...	73	880	...	1·9	74·7	2·4	661·7	2·1	178·2	...	...	...	...
13	Bijapur ...	...	5	5,702	...	78	719	...	0·6	146·2	1·2	950·3	1·2	335·4	...	...	...	...
14	Sholapur ...	...	58	4,498	...	169	573	...	5·3	299·9	7·2	118·4	8·3	224·9	...	...	...	...
15	Satara ...	...	17	4,891	...	92	934	...	1·3	239·9	1·5	157·8	1·7	376·2	...	...	...	...
16	Poona ...	...	30	5,336	...	238	771	...	1·4	280·8	1·2	222·3	1·4	333·5	...	...	...	...
17	Ahmednagar ...	...	8	6,620	...	58	673	...	2·0	602	1·6	132	1·3	195	...	...	...	...
18	Nasik ...	...	21	5,858	...	119	714	...	2·3	102·8	2·3	195·3	2·3	225·3	...	...	...	..
19	West Khandesh ...	304	7	5,187	13	74	555	43·4	0·9	71·1	1·0	216·1	1·0	399	...	...	...	...
20	East Khandesh ...	...	19	4,532	...	168	907	...	1·6	50·4	1·6	65·7	1·6	107·9	...	...	...	...
	Total ...	304	397·4	75,486·3	13	3,370	12,627	43·4	1·0	77·0	2·6	159·9	2·3	279·6	...	...	...	...
	Total of previous year ...	304	397·4	75,486·3	13	3,370	12,627	50·7	0·9	65·7	2·4	146·6	2·1	228·1	...	...	...	...

IMPERIAL RETURN V—*contd.*

Serial No.	Name of District	Number of shops per 10,000 of population										Consumption per 100 of the population in gallons or seers (to two places of decimals)				
		Country spirit			Opium		Ganja		Charas		Bhang						
		Out-still area	Distillery area									Country spirit (distillery area)	Opium	Ganja	Charas	Bhang
	1	12	13		14		15		16		17		18	19	20	21	22
			Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Gallons	Seers.	Seers.		Seers.
1	Ahmedabad	...	0·5	0·5	0·5	1·3	0·4	0·2	...	...	...	...	6·39	0·35	0·16	...	0·04
2	Kaira	...	1·04	0·92	0·75	0·94	0·75	0·13	...	...	...	...	2·91	0·24	0·91	...	0·03
3	Panch Mahals	...	0·99	1·22	0·50	1·02	0·50	0·09	...	...	...	...	8·73	0·20	0·04	...	0·02
4	Broach	...	0·97	1·02	0·97	0·99	0·65	0·29	...	...	...	...	8·58	0·40	0·19	...	0·03
5	Surat	...	0·97	2·19	0·49	0·25	0·42	0·15	...	...	...	...	17·59	0·07	0·09	...	0·03
6	Thana	...	2·2	3·7	0·82	0·18	0·82	0·2	...	...	...	...	46·06	0·03	0·24	...	0·06
7	Bombay	...	2·0	...	0·1	...	0·34	...	...	...	...	...	34·85	0·26	0·80	...	0·34
8	Kolaba	...	1·7	1·24	1·67	0·19	1·67	0·19	...	...	...	...	9·71	0·02	0·10	...	0·01
9	Ratnagiri	...	1·04	0·97	0·83	0·04	0·83	0·1	...	...	...	...	3·61	0·002	0·3	...	...
10	Kanara	...	1·67	1·41	1·29	0·1	1·29	0·25	...	...	...	...	5·00	0·01	0·19	...	...
11	Dharwar	...	0·58	1·1	0·26	0·1	0·32	0·51	...	...	...	...	3·07	0·02	0·31	...	...
12	Belgaum	...	1·23	0·70	0·96	0·08	1·09	0·30	...	...	...	...	3·01	0·02	0·13	...	...
13	Bijapur	...	1·03	0·54	0·51	0·08	0·51	0·24	...	...	...	...	1·22	0·01	0·11	...	...
14	Sholapur	...	0·65	0·26	0·47	0·66	0·41	0·35	...	...	...	...	2·90	0·40	0·45	...	0·01
15	Satara	...	1·4	0·22	1·2	0·33	1·9	0·14	...	...	...	...	0·99	0·10	0·23	...	...
16	Poona	...	0·92	0·24	1·01	0·31	0·92	0·21	...	...	...	...	6·57	0·33	0·44	...	0·09
17	Ahmednagar	...	0·69	0·17	0·86	0·74	1	0·5	...	...	...	...	1·63	0·26	0·26	...	0·02
18	Nasik	...	0·84	0·8	0·76	0·42	0·76	0·36	...	...	...	...	3·83	0·08	0·25	...	0·10
19	West Khandesh	5·4	1·1	1·3	0·9	0·4	0·9	0·2	...	...	...	...	2·90	0·06	0·10	...	0·01
20	East Khandesh	...	0·7	1·0	0·7	0·8	0·7	0·5	...	...	...	...	3·88	0·14	0·27	...	0·05
	Total ...	5·4	1·2	0·8	0·5	0·4	0·5	0·2	...	...	...	...	8·03	0·14	0·24	...	0·05
	Total of previous year...	4·6	1·3	0·9	0·5	0·4	0·5	0·3	...	...	...	...	8·14	0·15	0·31		

IMPERIAL RETURN V—*concld.*

Serial No.	Name of District	Average taxation per proof gallon or seer in Rupees (to two places of decimals)															Average Total Excise revenue per head of population (based on column 48 of Imperial Return I)	Rema
		Country spirit (distillery area)			Opium			Ganja			Charas			Bhang					
		Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend-fees	Total	Duty	Vend-fees	Total		
	1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	10·91	12·83	23·74	48·98	26·49	75·47	52·33	32·92	85·25	...		...	7·35	...	7·35	2·05	
2	Kaira	4·41	10·65	15·06	49·01	19·68	68·69	25·33	18·11	43·44	...	...	...	2·40	...	2·40	0·79	
3	Panch Mahals	3·62	2·97	6·59				15·88	47·51	63·39		...	...	0·25	...	0·25	0·64	
4	Broach	10·00	7·85	17·85	49·02	23·73	72·75	27·61	23·46	51·07	...	...	...	2·41	...	2·41	2·28	
5	Surat	8·12	4·39	12·51	50·29	29·54	79·83	49·07	24·64	73·71	...	...	...	4·82	...	4·82	4·48	
6	Thana	11·16	6·45	17·61	49·00	47·12	96·12	8·31	24·99	33·30	...	...	...	0·59	...	0·59	4·01	
7	Bombay	12·96	6·01	18·97	49·00	38·90	87·90	44·29	11·31	55·60	...	...	...	3·73	...	3·73	9·77	
8	Kolaba	9·62	5·53	15·15	64·63	60·77	131·40	14·59	31·51	46·10	...	...	...	0·91	...	0·91	1·60	
9	Ratnagiri	7·20	5·38	12·58	49·96	62·48	112·44	27·79	26·49	54·28	...	...	...	3·43	...	3·43	0·75	
10	Kanara	6·87	6·43	13·30	48·59	21·82	70·41	21·82	17·11	38·93	...	...	...	...	...	...	1·02	
11	Dharwar	11·34	8·44	19·78	49·03	35·10	84·13	40·68	20·02	60·70	...	...	...	1·50	...	1·50	1·33	
12	Belgaum	10·99	5·69	16·68	49·00	16·87	65·87	21·88	10·20	32·08	...	...	...	1·64	...	1·64	0·89	
13	Bijapur	11·09	4·76	15·85	48·43	48·60	97·03	18·83	2·56	21·39	...	...	...	12·00	...	12·00	0·44	
14	Sholapur	11·25	11·64	22·89	49·00	27·98	76·98	29·27	19·24	48·51	...	...	...	3·40	...	3·40	1·59	
15	Satara	11·02	9·47	20·49	49·00	32·12	81·12	39·21	11·19	50·40	...	...	...	1·93	...	1·93	0·44	
16	Poona	11·24	8·74	19·98	49·00	50·04	99·04	39·46	19·41	58·87	...	...	...	2·87	...	2·87	2·82	
17	Ahmednagar	11·55	13·14	24·69	49·02	80·39	129·41	13·14	28·95	42·09	...	...	...	7·58	...	7·58	1·02	
18	Nasik	9·38	11·34	20·72	48·98	92·45	141·43	26·99	24·97	51·96	...	...	...	13·49	...	13·49	1·10	
19	West Khandesh ...	3·67	5·78	9·45	49·03	94·29	143·32	21·24	22·55	43·79	...	...	...	1·21	...	1·21	1·81	
20	East Khandesh ...	9·58	10·64	20·22	49·00	74·43	123·43	32·45	17·49	49·94	...	...	...	3·32	...	3·32	1·14	
	Total ...	10·26	6·82	17·08	49·12	42·49	91·61	35·59	19·08	54·67	...	...	...	3·36	...	3·36	2·12	
	Total of previous year ...	9·98	6·24	16·22	49·05	35·13	84·18	28·81	15·56	44·37	...	...	...	3·14	...	3·14	2·00	

J. P. BRANDER,
Commissioner of Excise.

No. P.—475-E.

GENERAL DEPARTMENT,
OFFICE OF THE COMMISSIONER IN SIND :
Government House,
Karachi, 18th September 1928.

Subject.—Excise Administration Report for the year 1927-28.

MEMORANDUM :

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1927-28.

Country spirit.

2. The consumption of country spirit rose from 110,000 to 114,000 proof gallons. The increase occurred chiefly in the Karachi and Sukkur districts, and is attributed to keen competition among the licensees at Karachi during the first quarter of the year where the liquor was sold at cheaper rates to push the sales. The increase at Sukkur was due to the influx of labour for the Sukkur Barrage works. On the other hand there was a decrease in Nawabshah and Thar Parkar districts which is attributed to a bad season and distress caused by floods.

Foreign liquor.

3. There was an increase of 113,000 gallons in the imports by sea of fermented liquor, wines and non-potable spirits, and a decrease of 27,000 gallons in liqueurs and potable spirits. The increase in the former case is accounted for by large imports of both bulk and bottled beer from United Kingdom, Vermouth from France and Italy and rectified spirit from Java ; while the decrease in the case of liqueurs is due to smaller supplies from France and that in the case of potable spirits is ascribed to the increased consumption of beer and the disposal of large surplus stock at very low prices by the Army Canteen Board which went into liquidation.

The consumption in the Province also rose by 3,000 gallons in the case of potable spirits and 82,000 gallons in the case of fermented liquors due to the labouring and middle class people taking to the cheap beer and brandy of German origin.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report and the previous two years was as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1925-26	84,700	4,200	1,200
1926-27	81,600	3,200	1,150
1927-28	80,300	3,000	800

The decrease in the consumption of bhang is due to the closure of three bhang shops; that in charas is ascribed to smuggling stimulated by the high retail selling prices; and in ganja it is attributed to the increase in the rate of duty from Rs. 22-8-0 to Rs. 25-0-0 per seer.

Toddy.

5. The consumption of toddy rose from 18,000 to 19,700 gallons. The figures recorded are those supplied by the licensee and cannot be said to be quite accurate as there is no permit system in force in regard to toddy. The increase is due to the labouring class preferring it for its cheapness.

Opium.

6. The consumption of opium fell from 5,800 to 5,300 seers during the year. The decrease is shared by all the districts except Larkana and is attributed to smuggling stimulated by its high selling price.

Financial results.

7. The gross revenue of the department collected in the province amounted to Rs. 45,20,000 as against Rs. 41,76,000 (including refunds which have been excluded from this year's figure) in the preceding year. The net revenue after deducting the total expenditure debitable to 6, Excise amounted to Rs. 40,40,000 showing an increase of Rs. 2,27,000 due to larger realizations from (1) the auction of foreign liquor " on " shops and beer, and (2) the still-head duty on account of more issues of country liquor.

Excise crime.

8. The detection of crime has improved still further as will be apparent from the subjoined statement :—

Year.	Offences detected.				
	Liquor.	Intoxicating drugs.	Cocaine.	Opium.	Total.
1925-26	91	179	4	89	363
1926-27	73	253	4	92	422
1927-28	139	328	1	124	602

Three important seizures, two of contraband charas and one of foreign opium, were made during the year. The quantity of charas seized was $1\frac{1}{2}$ maunds while that of opium was half a maund. The smuggling of liquor from Kalat and Khairpur continues on account of its superiority over licit liquor in strength and flavour.

General.

9. There was no marked feature in the Excise administration during the year. From a purely revenue point of view the results must be regarded with satisfaction, but from a temperance point of view there are no grounds for congratulation. In spite of trade depression and an indifferent agricultural season consumption of liquor rose. Particularly noticeable is the rise in the imports of foreign liquor, especially beer. The decrease in imported

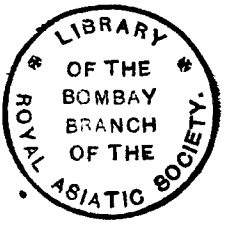
spirits was probably due to the special reasons mentioned by the Superintendent. Nor can the decrease in the sales of opium and charas be regarded with any satisfaction, as it is practically certain that the high prices of these commodities have led to a large increase in illicit consumption.

The staff worked well under the supervision of Mr. Kirkwood.

G. A. THOMAS,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department, Bombay.



No. P.—151 of 1928.

SIND SALT AND EXCISE DEPARTMENT.

From

N. R. WILLMOTT, Esq.,

Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

SUPERINTENDENT'S OFFICE:

Karachi, dated 16th August 1928.

Subject.—Excise Administration Report 1927-28.

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) department for the province of Sind for the financial year 1927-28.

2. *Personnel of the Department.*—The charge of the Department was held by Mr. H. M. Kirkwood throughout the year.

The following reconstitution of charges were sanctioned by the Commissioner in Sind.

The Chachro Taluka of the Thar Parker District was separated from the Umerkote Circle and placed in charge of an Assistant Inspector by abolishing the Kohistan Circle and attaching the Karachi Taluka (excluding Karachi Town) to the Tatta Circle and Kohistan Mahal to the Kotri Circle (Commissioner in Sind's No. 1219-S.E. dated 26th April 1927).

3. *Administrative changes.*—The following were the principal administrative changes during the year:—

(*a*) The license form for the retail sale of opium was revised and made applicable to the whole of the Bombay Presidency (including Sind). (Government Resolution, Revenue Department, No. 5372/24 dated the 19th January 1927).

(*b*) Foreign liquor 'On' shops were auctioned for a period of three years ending 31st March 1930 (Government Resolution, Revenue Department, No. 7380/24 dated the 20th January 1927).

(*c*) The scale of fees for the retail 'Off' licenses in the mofussil was revised and raised to 50 per cent. of that of a Town shop. (Government Resolution, Revenue Department, No. 7380/24 dated the 20th January 1927).

(*d*) The rationing system was continued but ration for each district was fixed at 5 per cent. below the ration of 1926-27 and not based on

the consumption of 1920-21 (Government Resolution, Revenue Department, No. 7380/24 dated 20th January 1927).

(*e*) The duty on ganja was raised from Rs. 22-8 to Rs. 25 per seer from 1st April 1927 (Government Resolution, Revenue Department, No. 7380/24 dated the 20th January 1927).

(*f*) The limit of the import, duty free and without a pass, of Hemp Drugs, by travellers into the Bombay Presidency (including Sind) was fixed at 5 tolas of bhang, 1 tola of ganja and ¼ tola of charas (Government Resolution, Revenue Department, No. 7855/24 dated 8th April 1927).

(*g*) It was decided by Government that no quorum is necessary in the case of an adjourned meeting of an Excise Advisory Committee (Government Resolution, Revenue Department, No. 4681/24 dated 29th April 1927).

(*h*) The Commissioner in Sind and the Commissioner of Excise, Bombay, were authorised to order the destruction of excess stock of cocaine held by the Excise Department (Government Resolution, Revenue Department, No. 1514-C dated 30th May 1927).

(*i*) The transhipment at any port in British India of opium, cocaine, morphia and other allied drugs and preparations thereof was prohibited (Government Notification, Revenue Department, No. S-18/4 dated 14th June 1927).

(*j*) The preamble and clause one of the license form for the retail sale of country spirit in Sind were amended on the lines of the forms in use in the Presidency Proper (Government Resolution, Revenue Department, No. 9088/24 dated the 15th June 1927).

(*k*) The excise restrictions on Ferrarsons manufactured by Dr. L. Zambeletti of Milano was removed (Government Resolution, Revenue Department, No. 8265/24 dated the 20th June 1927).

(*l*) The spirituous and other excisable articles sold by the Medical Stores Depôt to medical institutions of local authorities and to such other hospitals and dispensaries controlled by Indian States and Private Bodies as are conducted on charitable lines were exempted from payment of Excise duty (Government Resolution, Revenue Department, No. 5632/24 dated the 27th June 1927).

(*m*) A rule 329-(*a*) was incorporated in the Bombay District Police Manual, Volume 1, in regard to the grant of assistance to Abkari officers by the Police (Government Resolution, Revenue Department, No. 9897 dated the 28th June 1927).

(*n*) Medical practitioners were exempted from maintaining accounts of dangerous drugs (Government Resolution, Revenue Department, No. 3142/24 dated the 12th July 1927).

(*o*) Rules for the manufacture by compounding or reducing of imported and Indian made foreign liquor at country liquor Distilleries and Warehouses were sanctioned (Government Resolution, Revenue Department, No. 401/C dated the 5th August 1927).

(*p*) The preparation containing morphine, known as " Paino Cura " manufactured by the Bombay Pharmaceutical and Chemical Works, was exempted from excise restrictions (Government Resolution, Revenue Department, No. 6557 dated 25th November 1927).

(*q*) The manufacture of flavoured country spirit of the strength of 40° U.P. at the Kotri Distillery and its sale in sealed bottles was introduced (Government Resolution, Revenue Department, No. 6486/24 dated the 8th December 1927).

Consumption of Excisable Articles.

4. *Foreign liquor* (*imports*).—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine (non-potable spirits).
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1925-26	8,39,274	52,317	4,843	213,788	20,313
1926-27	7,06,454	52,647	5,103	217,946	31,823
1927-28	8,10,026	54,371	3,293	193,114	39,727
Variation ..	+1,03,572	+1,724	—1,810	—24,832	+7,904

The increase under fermented liquors is due to larger imports of both bulk and bottled beer from the United Kingdom. British beer is gaining in popularity. The rise in the imports of wines was due mainly to the larger importation of vermouth from France and Italy. This beverage finds favour with the Indian Public on account of its tonic and laxative properties.

The decrease under liqueurs is reported to be the result of smaller supplies from France. The decrease under potable spirit was noticeable in imports of brandy from France and whisky from the United Kingdom. It is partly ascribed to the increased consumption of beer, specially by the poorer classes and partly to the Army Canteen Board, which on liquidation flooded the market both here and in the Punjab with large surplus stocks at exceedingly low prices. The increase under non-potable spirit was due to larger importations of rectified spirits from Java for denaturation at the Karachi Custom House.

Foreign liquor consumption.—For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquor are classified separately. The bulk of the consumption was as usual in the Towns of Karachi, Hyderabad and Sukkur where the

population is densest. Variations in consumption are shown in the sub-joined table :—

Year.	Sale.			
	Fermented liquors Bulk gallons.		Potable spirits Proof gallons.	
	Imported.	Indian made.	Imported.	Indian made.
1926-27	280,448	4,856	49,332	131
1927-28	367,771	..	52,143	279
Variation	+87,323	—4,856	+2,811	+148

The general increase in the consumption of fermented liquors by about 87,000 gallons and potable spirits by 3,000 gallons is reported to be due to the preference shown by the labouring and middle classes for cheap beer and brandy of German origin. The increase in the consumption of Indian made spirit is too small to require comment.

5. *Denatured spirit.*—Eighteen gallons of denatured spirit were imported from Germany during the year. The denatured spirit shown as of foreign origin in the sub-joined table being imported as rectified spirit and denatured in this country. The sales at retail shops compare as follows with those of the two preceeding years :—

Year.	Of foreign origin gallons 50° O.P.	Of Indian origin gallons 50° O.P.	Total gallons.
1925-26	15,248	....	15,248
1926-27	14,161	1,170	15,331
1927-28	17,826	....	17,826
Variation	+3,665	—1,170	+2.495

The increase in the sale of denatured spirit is due to the increased use of such spirit for domestic and industrial purposes, chiefly in Karachi Town.

6. *Country spirit.* (*Appendix A.*).—The consumption of country spirits during the year compares as follows with that of the previous

three years (the figures in columns 2 to 5 of Imperial Return IV, represent issues from the Bonded Warehouses) :—

District.	1924-25.	1925-26.	1926-27.	1927-28.	Variations in 1927-28.
1	2	3	4	5	6
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi ..	57,193	54,537	41,455	46,811	+5,356
Hyderabad ..	29,887	28,753	26,641	26,463	—178
Nawabshah ..	9,645	10,929	10,180	8,545	—1,635
Thar Parkar ..	4,688	5,109	4,512	3,822	—690
Sukkur	13,288	12,542	12,169	13,346	+1,177
Larkana	10,670	10,787	10,555	10,615	+60
Upper Sind Frontier	4,054	4,442	4,339	4,159	—180
Total ..	1,29,425	1,27,099	1,09,851	1,13,761	+3,910

A substantial increase in consumption occurred in the Karachi and Sukkur Districts ; Larkana shows a slight increase while in other districts the sales have generally fallen off. The increase in sales in Karachi is explained by the fact that owing to keen competition among the licensees during the first quarter of the year when there was no combination among them, liquor was sold at cheaper rates in order to push their sales. In Sukkur the influx of labour for the Sukkur Barrage Works accounts for the excess there. The decrease in sales in Nawabshah is due to the poverty of the drinking classes owing to a bad season. In the Thar Parkar and Hyderabad Districts, the distress caused by the floods was responsible for the decrease.

The per capita consumption (Appendix A. Column 11) compares as follows with that of the previous three years :—

District.	1924-25 drams.	1925-26 drams.	1926-27 drams.	1927-28 drams.
	L. P.	L. P.	L. P.	L. P.
Karachi	5·06	4·83	3·67	4·15
Hyderabad	2·50	2·41	2·23	2·22
Nawabshah	1·11	1·25	1·17	0·98
Thar Parkar	0·57	0·62	0·55	0·46
Sukkur	1·25	1·18	1·14	1·26
Larkana	0·86	0·87	0·85	0·85
Upper Sind Frontier ..	0·81	0·89	0·87	0·83
Total ..	1·89	1·86	1·61	1·66

7. *Toddy.*—Toddy was sold at Karachi (and its suburb Malir), Kotri, Hyderabad and Sukkur. The sales during the year under report compare as follows with those of the three previous years :—

District.	1924-25.	1925-26.	1926-27.	1927-28.
	Gallons.	Gallons.	Gallons.	Gallons.
Karachi	18,251	14,218	15,788	17,793
Hyderabad (Town) ..	1,870	1,682	1,748	1,341
Sukkur (Town)	68	661	613	602
Total ..	20,189	16,561	18,149	19,736

The total sales show an increase of 1,587 gallons over those of the previous year. There is no proper control of the toddy business here and the yield and sale figures supplied by licensees cannot be relied upon. The increase may be put down to a greater demand by the labouring classes owing to its cheapness.

8. *Opium.*—Five thousand two hundred and ninety-seven seers of opium were sold as compared with 5,776 in the previous year and 5,620 in 1925-26. A decrease of 479 seers or 8 per cent. which is shared by all districts except Larkana. The reason for this decrease is attributed to the stimulus given to smuggling by the high selling rate of opium which varies from Rs. 1-4-0 to Rs. 3 per tola while the illicit opium is sold from annas 8 to 12. Two ozs. 3 drams and 39 grains of opium were used for Veterinary or quasi-Veterinary purposes during the year under report.

9. *Hemp Drugs.—Ganja.*—The sales of ganja amounted to 828 seers as against 1,154 in the previous year. The decrease of 326 seers is due to the increase in the rate of duty from Rs. 22-8-0 to Rs. 25 per seer and the general prosperity of the people having been impaired by last monsoon's heavy rains and floods in Lower Sind.

Bhang.—The sales of bhang during the year were 80,281 seers as against 81,578 seers in the previous year, a decrease of 1,297 seers. The sales have been gradually falling for the last three years, probably due to the closure of three bhang shops, and the badness of the season in the year under report.

Charas.—The sales of charas amounted to 3,053 seers as against 3,224 seers in the previous year. The decrease of 171 seers during the year is undoubtedly due to smuggling stimulated by the high selling prices charged by licensed retailers.

10. *Cocaine.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 81 during the year under report against 86 in 1926-27 (Imperial Return III, column 38).

Imports and issues in the province.—The quantity of cocaine imported during the year amounted to 3 lbs. 9 ozs. and 167 grains against 2 lbs. 5 ozs. and 5 grains in the previous year. The quantity sold under license

was 6 lbs. 11 ozs. 196 grains against 3 lbs. 8 ozs. 408 grains in 1926-27. The details of cocaine transactions are given below :—

Stock in hand during the beginning of the year.	Quantity imported.	Quantity confiscated.	Total.	Quantity consumed.	Closing balance.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
4 1 60	3 9 167	6 11 29 (*a*)	14 5 256	8 7 285 (*b*)	5 13 408

Note.—(*a*) Purchased from the Custom House, Karachi, from confiscated stock.

(*b*) Of this quantity, 1 lb. 8 ozs. 89 grains were exported to other provinces in India.

The increase occurred chiefly in Karachi Town and Sukkur District. The former is accounted for by the large number of prescriptions issued on behalf of patients and the latter is reported to be due to the indiscriminate sale of the drug by permit holders, facilitated by the lack of supervision and the defective inspection of accounts by the excise staff. Measures have been taken to rectify this and some licenses have been cancelled.

11. *Cocaine cases.*—One case of illicit possession of cocaine was detected at Keamari, Karachi Town, during the year against 4 in 1926-27. The quantity of cocaine seized was 497 grains.

Revenue (Imperial Return No. 1).

12. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realised during 1927-28 with that of the previous four years.

Head of Revenue.	1923-24.	1924-25.	1925-26	1926-27.	1927-28.	Variation 1927-28.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	3,61,198	4,44,104	4,52,432	3,51,205	4,76,058	+1,24,853
2 Country spirit.	24,49,317	22,24,047	22,23,087	21,86,064	23,30,481	+1,44,417
3 Toddy ..	3,306	6,888	10,350	5,199	4,769	−430
4. Opium ..	4,01,561	5,97,058	5,80,763	5,71,448	5,40,002	−31,446
5. Intoxicating drugs.	9,13,542	8,64,700	7,83,656	7,13,488	7,17,067	+3,579
6. Fines, forfeitures and miscellaneous.	1,78,928	2,08,646	2,10,702	2,31,021	4,51,829	+2,20,808

The causes of the variations will be dealt with under the various heads.

13. *Foreign liquors.*—The increase of Rs. 1,24,853 comprises :—

(1) a decrease of Rs. 3,657 in the realizations from the duty on Indian made Rum imported from other provinces ; and

(2) an increase of Rs. 1,28,510 in the fees realised from the auctions of beer and foreign liquor " On " shops ; Karachi alone having contributed approximately Rs. 1,25,000 on account of keen competition at the auctions as a result of the " On" shops having been sold for a term of three years instead of one as used to be the practice.

14. *Country spirit.*—The increase of Rs. 1,44,417 comprises Rs. 1,41,832 under still head duty on account of larger issues of country liquor and Rs. 2,585 under Vend fees.

15. *Toddy.*—The decrease of Rs. 430 is due to lack of competition at the auctions.

16. *Opium.*—The decrease of Rs. 31,466 comprises :—

(*a*) Rs. 24,167 under sale proceeds of excise opium owing to a fall in the demand for opium.

(*b*) Rs. 7,279 on account of smaller realizations on license fees at the auctions.

17. *Hemp Drugs.*—The increase of Rs. 3,579 is made up of :—

(*a*) a decrease of Rs. 17,107 in duty owing to smaller consumption, and

(*b*) an increase of Rs. 20,686 in vend fees due to the higher bids received at the auctions.

18. *Miscellaneous.*—The increase of Rs. 2,20,808 is due mostly to larger receipts from the gain on sale proceeds of bottled country spirits.

Expenditure and Net Revenue.

19. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind exclusive of (1) refunds (1,21,905) and (2) compensation to district local boards (Rs. 24,920) amounted to Rs. 4,93,811 (Imperial Return 11). The share of this which is chargeable to " 6 " Excise compares as follows with that of the previous year :—

	Rs.
1926-27	3,63,195
1927-28	3,58,035
Decrease in 1927-28	5,160.

The net decrease is explained as follows :—

Decrease under :

	Rs.	
(1) Allowances	1,333	Being a charge of a fluctuating nature calls for no remarks.
(2) Other charges (combined Salt and Excise Department).	396	Too small to require remark.
(3) Contingencies and special charges (combined Salt and Excise Department).	491	Do.
Conveyance of opium ..	376	Do.
(4) Cost of opium supplied to the Excise Department.	10,485	Due to reduction in its cost from Rs. 28 to Rs. 26 per seer (Government Resolution, Revenue Department, No. 3746/24, dated the 8th December 1926).
	13,081	

Increase under :

	Rs.	
(*a*) Rewards	699	
(*b*) Supply and service, construction and repairs to Excise Buildings.	7,099	Due to additions and alterations made to the Buildings at Kotri Distillery and Country Liquor Ware-House, Sukkur.
(*c*) Salaries of establishments.	123	Too small to call for remarks.
	7,921	
Net decrease ..	5,160	

20. The increase of Rs. 2,27,647 in the net revenue for the year under report is partly due to the higher bids obtained at the auction for foreign liquor and hemp drugs shops and partly to the larger receipts from gain on sale proceeds of bottled country liquor.

21. *Recovery of Excise Revenue by coercive measures.*—In none of the districts in Sind were coercive measures resorted to for the recovery of excise revenue during the year under report.

22. *Shops and Licenses—Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the retail vend of	Increase.	Decrease.	Explanation.
Foreign liquor (Potable)—			
Wholesale	..	3	Three wholesale licenses were not renewed at Karachi.
Retail "OFF" ..	..	1	One license was surrendered in Karachi Town.
Retail "ON" ..	..	2*	*Two shops were closed in Karachi Town.
Rectified spirit and medicated wines.	8	..	Eight new licenses were issued in Sukkur District.
Denatured spirit (retail) ..	..	6	Six shops closed ; one in Karachi, one in Hyderabad, two in Sukkur, one in Larkana, one in Upper Sind Frontier Districts.
Opium (retail)	..	5	Five shops closed ; two in Hyderabad, two in Sukkur and one in Larkana.
Intoxicating drugs—			
Ganja (retail) ..	..	4	Four shops closed, two in Hyderabad, one in Sukkur and one in Larkana.
Bhang (retail) ..	..	3	Three shops were closed ; two in Hyderabad and one in Sukkur.
Chemists and medical practitioners' licenses, opium and morphia.	..	3	Three licenses were not renewed ; two in Karachi and one in Hyderabad.
Cocaine	..	5	Five new licenses were granted in Karachi, two in Thar Parkar, one in Larkana ; while 11 were not renewed in Hyderabad and two in Nawabshah.

One beer shop was opened at Jacobabad in lieu of a country liquor shop on the recommendation of the local Excise Advisory Committee.

23. *Excise Crime* (*Appendix F*).—The total number of cases detected was 602 against 422 in the preceding year. Of these 139 related to liquor, 338 to hemp drugs and 1 to cocaine as against 73,253 and 4 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix F.

Liquor cases increased during the year under report by 66 and include 3 cases of illicit distillation, the chief cause being the high selling price of licit liquor. The smuggling of Kelat liquor continued. In 21 cases of Kelat spirit detected during the year, the quantity seized was about 62 gallons as against 60 in the previous year. The efforts made by Excise Officers in endeavouring to suppress crime is responsible for the noticeable increase in the number of cases of hemp drugs detected. The number of plants seized in the 8 cases of illicit bhang cultivation detected was 207.

Two rather important seizures of contraband charas were made at Hyderabad and Sukkur Stations. The quantity recovered being 1½ maunds. The case detected at Sukkur is still under investigation. The enquiry revealed the existence of a well organized gang of smugglers in the Punjab engaged in exporting the contraband to Sind. It is reported that one of the associates was caught red handed at Lawrencepur and sentenced to imprisonment for one year with a fine of Rs. 500. Another person has since been arrested and the Punjab authorities are on the look out for a third who is believed to have crossed the Peshawar Frontier into Independent Territory. Three other seizures of 5½, 15¾ and 20 seers of charas respectively were made at Karachi during the year.

Only one case of the smuggling of cocaine was detected and that at Karachi by the joint efforts of Customs and Excise Officers. The quantity seized was 1 oz. and 17 grains.

The number of opium cases detected during the year increased by 32. This includes one good seizure of half a maund of foreign opium made in Nagar Parker Circle of the Thar Parker District. The contraband opium seized during the year under report amounted to 1 maund, 2 seers and 55 tolas.

No cases of opium smoking were brought to light during the year.

24. Hemp Drugs cultivation and Warehouse transactions (*Appendix C*).

The cultivation of bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana District as usual. As stated in last year's report, no necessity for hiring private godowns for the accommodation of the crop was felt, owing to the discontinuance of the storage of Ghundis from 1st April 1926. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to

account in the return for 1928-29. The outturn during the year cannot therefore be given, but the following is the produce in 1927-28 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.	
	Mds.		Mds.	Seers.
1926-27 ..	2,481	(sown in 1925-26) 70 acres.	35	18
1927-28	2,256	(sown in 1926-27) 65 acres and 18 gunthas.	34	19

A force of 7 chowkidars was employed to guard the fields under bhang cultivation at Bubak.

Charas and Ganja were imported in bond from the Punjab and Ahmednagar respectively for consumption in Sind. The details of import of Hemp Drugs are given in the appendix " C ".

25. *Supply of Country Spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery worked for 8 months and 6 days. It was closed for the overhauling of the plant and repairs for 3 months and 24 days. The Coffey patent still continued to work satisfactorily. The outturn per maund of molasses which was the only base used was 3·7 gallons L.P. as compared to 4·2 gallons L.P. last year. The low outturn is reported to be due to the inferior quality of molasses received from Batavia. Extra superior flavoured spirit (masala liquor) was manufactured in the steam heated pot still and issued in bottles. It is of three descriptions, *viz.*, Cardamum, Orange and Rose. The total quantity of spirit manufactured during the year ending 31st March 1928 was :—

Plain	83,365	gallons.
Ordinary flavoured	35,834	,,
Extra superior flavoured	22,101	,,
Rectified spirit	2,333	,,
	143,633	gallons.

Last year it was remarked that the improvement of the extra superior masala spirit was under investigation. This brand of spirit appears to have found favour with the public and no immediate improvement seems necessary. The figures of consumption for the year under report were 22,914 proof gallons as compared with 9,125 gallons of the previous 8 months, *viz.*, from its inception in August 1926. The rates at which

country spirits are supplied by the Distillery contractors are shown below :—

(Rates per L.P. Gallon.)

	Rs. a. p.	
Plain ..	1 13 0	Government Resolution, Revenue Department, No. 65-C., dated 5th July 1924.
Flavoured ordinary ..	1 14 0	
Superior—		
(Quarts) ..	3 5 10	Government Resolution, Revenue Department, No. 6486/24, dated 7th June 1926.
(Pints) ..	4 3 2	
Extra superior—		
(Quarts) ..	3 12 10	
(Pints) ..	4 10 2	

The spirit is distributed to retail shops through the warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the Distillery spirit store or direct from the receiver; the other two are supplied with spirit in bond.

The stock of spirit at the Distillery and the Warehouses at the end of the year amounted to 46,503 gallons L.P. equal to about a 4 months demand.

Of the total quantity of 1,748 proof gallons of rectified spirit issued during the year, 20 gallons were issued duty free to Colleges, etc., for research purposes and 1,548 proof gallons at the concession rate of duty (Rs. 5 per P. G.) to six chemists for the manufacture of spirituous and toilet preparations. Rs. 398 were realised as fees for excise supervision over the manufacture of these preparations.

26. *Toddy Supply Arrangements.*—The trees are obtained on lease by the licensees from private owners. The rise in sales during the year is reported to be due to the tapping of more trees.

27. *Drunkenness.*—The number of convictions for drunkenness further fell from 21 in 1926-27 to 15 during the year under report (Appendix "G" column 3).

28. *Hours of Sales at Liquor Shops.*—No change took place in the hours of sale at liquor shops during the year.

29. *Management of Licensed Shops.*—Sixty cases of various breaches of license conditions were reported during the year as compared with 37 last year. In 27 cases the licensees were dealt with under section 55-A of the Abkari Act, and in 8 cases they were black listed. Eleven licensees were prosecuted and convicted and 14 opium licensees were fined by collectors for breach of their license conditions. Besides this, 9 licensees were black listed by the Collector of Sukkur for making false allegations against Excise officers.

30. *Excise Advisory Committees.*—The number of Excise Advisory Committees existing in all District Head quarters, Municipal Towns and

Talukas in Sind is 39. Nos. 1 and 2 of the rules regulating the constitution and functions of Excise Advisory Committees under "Constitution-A-Mofussil" have been amended under Government Resolution, Revenue Department, No. 4681/24, dated the 29th August 1927 and 4681/24 dated the 16th February 1928. The Advisory Committees' activities were mostly confined to suggestions as to the reduction in the number of liquor shops, their location and the restriction of the hours of sale. The action taken on the recommendations is summarised below :—

(1) The Excise Advisory Committee, Karachi Town—

(*a*) As recommended by the Committee, one foreign liquor "On" shop, one beer shop, and one country liquor shop were closed from 1st April 1927.

(*b*) The Committee's recommendation to close one of the existing intoxicating and opium shops was not accepted as they advanced no sufficient reasons for doing so.

(2) The Excise Advisory Committee, Shikarpur—

(*a*) The Committee recommended the closure of the beer shop at Shikarpur but their recommendation was not accepted in view of the fact that this restriction would have resulted in the diversion of custom to the country spirit shop.

(3) The Excise Advisory Committee, Jacobabad—

(*a*) One country liquor shop at Jacobabad was closed and one new beer shop was opened with the sanction of Government as recommended by the Committee.

(4) The Excise Advisory Committee, Sukkur Town—

(*a*) The Committee's recommendation that the country liquor shop in Frere street should be allowed to sell liquor by bottles for off consumption, was accepted.

(*b*) The country liquor shop at Gher was removed from its present site towards the outskirts of the town on the recommendation of the Committee.

(*c*) The Committee's recommendation to close one of the three foreign liquor "Off" shops in Sukkur Town was not accepted as the number was not considered excessive in a growing town like Sukkur.

31. *Temperance Movements.*—Temperance bodies exist in most of the big towns of the Province, but showed little signs of activity during the year. The temperance society at Larkana has been merged in the Reform Association. The school masters, as usual, are said to impress upon their pupils the evils of the drink habit.

32. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to work under the supervision of the Deputy Superintendent of Salt and Excise, Karachi Sub-Division. There were 38 issues of the Excise Supplements to the *Sind Police Gazette* during the year as against 29 in the previous year.

33. *Administration of opium to children* (Government Memorandum No. 2665-C/24, dated the 11th November 1926).

As reported last year, the practice of administering opium to children is not common in Sind. Villagers and panchayats were informed by excise officers, as opportunities offered, of the evil effects of the habit and were advised to abstain from it.

34. *Work of the Excise Staff.*—I am unable to remark on the work of the officers of the Department for the year under review as my transfer to Sind took place in April 1928, but from the review of the documents used in the preparation of this report, I consider that the staff shaped fairly well on the whole.

35. *The following statements accompany:*—Appendices A A(a), C, E, F, G. Provincial statements A and B (Appendices H and I). Appendix J and Imperial Returns 1 to 5.

I have the honour to be,

Sir,

Your most obedient servant.

N. R. WILLMOTT,

Superintendent of Salt and Excise in Sind.

APPENDIX A

Statement showing the total consumption of country spirit in proof gallons and the consumption per head of the population in (1) Urban areas, (2) Rural areas, (3) each district of the Province of Sind during 1927-28

Serial No.	District	District Head Quarters towns and towns of 10,000 population or over				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6)			Total for the whole District		Total population of the District
		Number	Population	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	Population	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi ...	1	216,883	39,320	8·70	325,182	7,491	1·11	46,811	4·15	542,065
2	Hyderabad ...	1	72,498	19,831	13·13	500,952	6,632	0·64	26,463	2·22	573,450
3	Nawábsháh ...	2	13,140	2,876	10·51	405,520	5,669	0·67	8,545	0·98	418,660
4	Thar Párkar ...	1	5,789	1,287	10·67	390,542	2,535	0·31	3,822	0·46	396,331
5	Sukkur ...	2	95,732	9,121	4·57	414,560	4,225	0·49	13,346	1·26	510,292
6	Lárkána ...	1	17,723	2,821	7·64	580,237	7,794	0·64	10,615	0·85	597,960
7	Upper Sind Frontier ...	1	10,583	2,210	10·02	230,036	1,949	0·41	4,159	0·83	240,619
	Total ... 1927-28...	9	432,348	77,466	8·60	2,847,029	36,295	0·61	113,761	1·66	3,279,377
	Total ... 1926-27...	9	432,348	71,667	7·96	2,847,029	38,184	0·64	109,851	1·61	3,279,377

N. R. WILLMOTT,

Superintendent of Salt and Excise in Sind.

APPENDIX A (*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1927-28

Serial No.	Towns	Population	Consumption of Country Spirit in terms of Proof 1927-28		Actual realizations (*i.e.*, on Spirits issued to shops)		
			Total gallons	Rate per head of population	Still-head duty	Vend fees	Total realizations, 1927-28
1	2	3	4	5	6	7	8
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.
1	Karáchi	216,883	39,320	8·70	4,15,879	3,27,700	7,43,579
2	Hyderabad	72,498	19,831	13·13	2,09,926	1,58,504	3,68,430
3	Sukkur	40,737	9,121	10·75	72,312	50,200	1,22,512
4	Shikarpur	54,995	2,341	2·04	24,968	21,575	46,543
5	Lárkána	17,723	2,821	7·64	1,05,791	60,075	1,65,866
	Total ...	402,836	73,434	8·75	8,28,876	6,18,054	14,46,930

N. R. WILLMOTT,

Superintendent of Salt and Excise in Sind.

APPENDIX C

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouses in Sind during the year ending 31st March 1928

Name of Táluka in which permitted	Cultivation of Gánja: Number of villages in which permitted	Cultivation of Gánja: Area cultivated	Cultivation of Bháng: Village in which permitted	Cultivation of Bháng: Area cultivated	Name of the Warehouse in which the drugs were lodged	Intoxicating drugs brought on to account during the year: Gánja	Intoxicating drugs brought on to account during the year: Bháng	Intoxicating drugs brought on to account during the year: Charas	Excess during the year: Bháng	Balance at the Warehouse on the 1st April 1927: Gánja	Balance at the Warehouse on the 1st April 1927: Bháng	Balance at the Warehouse on the 1st April 1927: Charas	Drugs imported from other Provinces or brought from other Warehousess in the Presidency: Gánja	Drugs imported from other Provinces or brought from other Warehousess in the Presidency: Bháng	Total columns 7 to 16: Charas	Total columns 7 to 16: Gánja	Total columns 7 to 16: Bháng	Total columns 7 to 16: Charas
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak.	50	Bubak ...	...	M. s. t. 2,256 3 0 (*b*)	M. s. t. 3 25 76 (*c*)	M. s. t. 16 4 70	M. s. t. ...	M. s. t. 996 34 5	M. s. t. ...	M. s. t. ...	...	M. s. t. ...	...	M. s. t. 3,269 1 75	M. s. t. 3 25 70
					Karachi ...	...	.....	...	...	1 34 25	...	0 29 26	12 2 33 0 3 70½ (*d*)	...	68 5 46½	14 0 48½	...	68 34 72½
					Hyderabad.	...	.....	...	...	1 20 34	...	...	5 21 4 0 0 17 (*d*)	...	...	7 2 11	...	...
					Sukkur ...	...	.....	...	...	0 5 15	...	6 3 34	1 36 0 0 0 57 (*d*)	...	27 18 4 0 3 36 (*d*)	2 1 70	...	33 24 7½
Total ...	...	...	.....	50 (*a*)		...	2,256 3 0 (*b*)	3 25 76 (*c*)	16 4 70	3 19 72	996 34 5	6 32 60	1924 57½	...	95 27 6½	23 4 49½	3,269 1 75	106 5 56½

(*a*) This is the area sown this year; the crop will appear in next year's return.

(*b*) This is the produce of 65 acres 18 gunthas cultivated last year but stored during the year under report.

(*c*) Lodged from 18th January 1928.

(*d*) This represents gain.

APPENDIX C—*continued*

Name of the warehouse in which the drugs were lodged	Intoxicating drugs removed from the Warehouse during the year											Balance at the Warehouse on 31st March 1928			Warehouse rent	Approximate selling price per maund exclusive of duty			Remarks
	On payment of duty by the licensed vendors in the British Districts and Native States			To other Provinces or other Warehouses in the Presidency			Bhang seeds given to cultivators free of duty	For destruction being useless											
	Ganja	Bhang	Charas	Ganja	Bhang	Charas		Ganja	Bhang	Charas		Bhang	Charas			Ganja	Bhang	Charas	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	
	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.		Rs.		
Bubak ...	...	2,064 20 0	2 17 25	...	32 0 0	...	15 8 0	...	51 21 55 (f)	...	...	1,105 32 20	1 8 45	269 0 6	...	Bhore.	...		
Karáchi ...	11 12 0	.....	46 24 4	1 2 0	...	1 33 0	...	0 0 66 (e)	...	0 5 63	1 25 62½	...	20 11 47½	89 2 6	...	Rs. 14 to Rs. 20.	...		
Hyderabad .	6 32 60½	.....	...	...	...	...	...	0 1 35½ (e)	...	...	0 7 75	...	...	50 0 0	...	.....	...		
Sukkur ...	1 30 0	.....	31 36 30	...	...	...	...	...	...	0 2 9 (e) 0 1 48	0 11 70	...	1 24½ 67	27 15 6	...	.....	...		
Total ...	19 34 60½	2,064 20 0	80 38 15	1 2 0	32 0 0	1 33 0	15 8 0	0 2 21½ (e)	51 21 55 (f)	0 9 42	2 5 47½	1,105 32 20	23 4 79½	436 2 6	...				

(e) This represents Depôt loss.

(f) This includes 5-13-60 Depôt loss and 46-7-75 destroyed being useless.
M. s. t. M. s. t.

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX E

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1927-28

District	Demand of the year	Arrears outstanding	Total demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current demand	Remissions and amounts written off as irrecoverable	Realizable balance (column 4 minus columns 7, 8 and 9)	Advance collections for the coming year	Gross realizations in the year (columns 7 and 11)	Remarks
				Current	Arrears	Total						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Karáchi	19,16,046	1,18,083	20,34,129	17,68,365	2,765	17,71,130	1,44,916	...	1,18,083	1,22,214	18,93,344	
2 Hyderabad	8,59,104	15,441	8,74,545	7,70,180	8,785	7,78,965	88,905	...	6,675	69,670	8,48,635	
3 Nawábshah	2,86,726	12,378	2,99,104	2,86,726	6,187	2,92,913	.....	...	6,191	...	2,92,913	
4 Thar Párkar	1,45,607	...*	1,45,607	1,29,246	...	1,29,246	16,288	...	73	13,738	1,42,984	
5 Sukkur	5,30,633	500	5,31,133	4,71,615	...	4,71,615	59,013	...	500	59,527	5,31,142	
6 Lárkána	4,21,411	11,390	4,32,801	3,97,767	1,512	3,99,279	23,644	5,222	4,656	35,119	4,34,398	
7 Upper Sind Frontier ...	1,12,285	...	1,12,285	97,365	...	97,365	14,920	...	...	12,042	1,09,407	
Total ...	42,71,812	1,57,792	44,29,604	39,21,264	19,249	39,40,513	3,47,691	5,222	1,36,178	3,12,310	42,52,823	

* Last year Rs. 177 were incorrectly shown as arears outstanding.

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX F

Statement showing (a) the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1927-28

District	Cases detected (Abkari) — Offences relating to Liquor: Illicit distillation and possession of implements, etc., for the same	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Other Miscellaneous offences	Total	Offences relating to Hemp Drugs: Illicit cultivation and Manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	other Miscellaneous offences	Total	Offences relating to Cocaine: Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Total	Total (Abkari)	Cases in which convictions were obtained
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karachi	...	...	5	5	1	11	...	1	54	30	...	85	...	1	...	1	97	89
Hyderabad	1	3	13	11	...	28	2	1	15	27	...	45	...	...	...	...	73	55
Nawábsháh	1	.	1	1	...	3	...	1	6	10	...	17	...	...	...	...	20	17
Thar Párkar	1	...	1	...	...	2	...	...	4	6	...	10	...	...	...	...	12	11
Sukkur	...	37	10	1	...	48	2	81	20	13	...	116	...	...	...	...	164	151
Lárkána	...	...	26	2	...	28	4	...	29	4	...	37	...	...	...	...	65	42
Upper Sind Frontier	...	...	13	6	...	19	...	...	25	3	...	28	...	...	...	...	47	33
Total, 1927-28 ...	3	40	69	26	1	139	8	84	153	93	...	338	...	1	..	1	478	(a) 398
Total for 1926-1927 ...	2	6	44	17	4	73	13	16	137	86	...	253	...	3	1	4	330	295

(a) Of the remaining 80 cases, 38 acquitted, 2 dropped and 40 pending.

APPENDIX F—*continued*

District	Cases detected (Opium)											
	Illegal cultivation of poppy	Illegal manufacture of opium	Illegal possession of opium	Illegal transport of opium	Illegal import of opium	Illegal export of opium	Illegal sale of opium	Breach of conditions of license	Total (Opium)	Quantity of contraband opium seized		
1	20	21	22	23	24	25	26	27	28	29		
										Maunds.	Seers.	Tolas.
Karáchi	...	...	13	...	...	...	1	...	14	0	7	31
Hyderabad	...	...	10	...	...	...	3	...	13	0	2	4
Nawábsháh	...	...	6	...	...	...	...	...	6	0	0	22
Thar Párkar	...	...	59	...	...	...	...	...	59	0	21	18
Sukkur	...	...	15	...	6	...	1	1	23	0	11	14
Lárkána	...	...	3	...	...	...	...	...	3	0	0	10
Upper Sind Frontier	...	...	5	...	...	...	1	...	6	0	0	6
Total, 1927-28 ...	...	...	111	...	6	...	6	1	124 (*b*)	1	2	55
Total for 1926-27 ...	...	...	79	...	6	...	6	1	92	0	16	70

(*b*) 109 convicted, 5 acquitted, 1 let off with a warning, and 9 pending.

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX "G"

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded (2) cases of conviction of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1927-28

District	Case in which convictions have been recorded for drunkenness occurring		Cases of conviction of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
Karachi	.....	15	.....	.....
Hyderabad	.....	.....	.....	.....
Nawabshah	.....	.....	.....	.....
Thar Parkar	.....	.....	.....	.....
Sukkur	.....	.....	.....	.....
Larkana	.....	.....	.....	.....
Upper Sind Frontier ...	.....	.....	.....	.....
Total ... 1927-28 ...	.....	15	.....	.....
Total ... 1926-27 ...	.....	21	.....	.....

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX H

PROVINCIAL STATEMENT A

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1927-28

Name of District	Licenses for the wholesale vend of imported spirits and imported fermented liquors and Malt liquors manufactured in India									Licenses for the wholesale vend of spirits made in Sind to the trade			Licenses for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea					Remarks
	Spirits and Fermented Liquors sold thereunder										Quantity of spirits sold thereunder			Quantity of liquor sold thereunder				
	To other licensed vendors.				To the Public									To other licensed vendors		To the public		
	Number of licenses.	Imported			Beer made in India	Imported			Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (a)	Gals.		Gals.	Gals.	Gals.										
Karáchi	21	33,988	1,43,442	5,83,410	...	1,170	6,242	1,17,664	...	..	...	...	...	...	...	...	...	(a) Includes 776 gallons Indian made spirit.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	
Total ...	21	33,988	1,43,442	5,83,410	...	1,170	6,242	1,17,664	...	...	...	...	...	...	...	...	...	

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1927-28

Name of District	Foreign Spirits and Fermented Liquors											
	Sold under Shop Licenses								Sold under Hotel and Dak Bungalow licenses			
	On fixed fees				On fees determined by auction					Sales thereunder		
	Number of licenses.	Sales thereunder			Number of licenses.	Sales thereunder			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.								
1	2	3	4	5	6	7	8	9	10	11	12	13
Karáchi	(a) 33	Gals. 4,955	Gals. 28,689	Gals. 86,901	...	Gals. ...	Gals. ...	Gals. ...	(b) 33	Gals. 1,175	Gals. 4,507	Gals. 71,952
Hyderabad	(c) 13	1,104	20,021	55,797	...	...	...	...	1	...	56	2,190
Nawábsháh	2	83	962	781	...	...	...	...	...	...	...	...
Thar Párkar	2	102	1,471	784	...	...	...	...	...	...	...	...
Sukkur	9	430	6,076	27,630	...	...	...	...	(d) 5	33	149	369
Lárkána	2	182	802	1,404	...	...	...	...	...	...	...	...
Upper Sind Frontier	1	25	351	577	...	...	...	...	...	...	...	...
Total	62 (e)	6,881 (e)	58,372 (e)	1,73,874 (e)	...	...	...	...	39	1,208	4,712	74,511

(a) Includes 20 Foreign liquor "off" one beer, 10 "On" and 2 malt shops.
(b) Includes 9 Hotels, 5 Canteens, 3 Refreshment Rooms, 3 Theatres Bars and 13 Clubs.
(c) Includes 5 "off" 3 "On" one beer and 4 Canteen licenses.
(d) Represents club licenses only.
(e) Includes figures of sales of shops disposed of by auction also. (G.R., R.D., No. 8171/24 of 2nd July 1927).

APPENDIX I.—*contd.*

PROVINCIAL STATEMENT B—*continued.*

Name of District	Foreign Spirits and Fermented Liquors—*continued*				Spirits made in India in private distilleries							Spirits made in outstills	
	Sold under Railway Refreshment Room Licenses				Sold under Retail Vend Licenses				Removed direct from distilleries under special permits and passes				
		Sales thereunder				Quantity sold							
	Number of licenses.	Wines.	Spirits.	Beer.	Number of licenses.	Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	3	22	388	21	208	...	30	...	...	...	...	...
Hyderabad	1	2	40	198	9	90	...	...	...	...	...	...	...
Nawábsháh	1	...	26	390	...	...	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	73	...	...	...	...	...	...	...
Sukkur	4	4	109	715	...	...	...	...	...	...	...	...	...
Lárkána	1	...	10	131	...	...	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8	9	198	1,722	32	371	...	30	...	...	...	...	...

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. Spirit and the consumption in terms of prescribed sale strengths in each District of the Province of Sind during the year 1927-28

Serial No.	District	Shops licensed for the exclusive sale of 60° U. P. liquor.		Consumption.			
				1926-27.		1927-28.	
				30° U. P.	60° U. P.	40° U. P.	60° U. P.
1	2	3		4	5	6	7
		1926-27	1927-28	Gallons. 25° U. P.	Gallons. 40° U. P.	Gallons. 25° U. P.	Gallons. 40° U. P.
1	Karáchi ...	4*	4*	37,385	22,362	43,568	23,5[illegible]
2	Hyderabad ...	...	..	34,210	1,640	33,757	1,[illegible]
3	Nawabshah ...	...	...	13,505	87	11,336	71
4	Thar Párker ...	...	...	5,969	61	5,079	21
5	Sukkur ...	...	...	16,225	...	17,795	..
6	Lárkána ...	...	...	14,070	...	14,153	.
7	Upper Sind Frontier.	...	...	5,784	...	5,546	..
	Total ...	...	...	1,27,148	24,150	1,31,234	25,55[illegible]

* These shops sell exclusively 40° U. P.

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I—REVENUE FOR 1927-28

(Figures in columns 2 to 43 and 47 are gross)

Name of District	Country spirits						Country fermented liquors			
	Duty on distillery spirit	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from out stills and other systems	Total receipts from country spirits	Tari-free tax receipts	Other receipts from Tari (license fees, etc.)	*Receipts from country fermented liquors, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	7,72,175	.....	3,73,815	11,45,990	.....	11,45,990	.....	4,375	.....	4,375
Hyderabad	2,81,338	.....	2,13,953	4,95,291	.....	4,95,291	.....	363	.....	363
Nawabshah	95,184	.....	65,028	1,60,212	.....	1,60,212	.....	.....	.....	.....
Thar Parker	33,930	.....	24,659	58,589	.....	58,589	.....	.....	.....	.....
Sukkur	1,43,826	.....	90,383	2,34,209	.....	2,34,209	.....	31	.....	31
Larkana	1,05,791	... ..	60,075	1,65,866	.....	1,65,866	.....	.....	.....	.....
Upper Sind Frontier	43,920	.....	26,404	70,324	.....	70,324	.....	.....	.....	.....
Total ...	14,76,164	.....	8,54,317	23,30,481	.....	23,30,481	.....	4,769	.....	4,769
Total of previous year ...	13,34,332	.....	8,51,732	21,86,064	.....	21,86,064	.....	5,199	.....	5,199

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Malt liquors			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17	Receipts from Commercial spirits including denatured spirits and medicated wines				
	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fee for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16		Duty on spirits used in manufacture of medicines and on rectified spirit and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific or industrial purposes	License fees for medicated wines	License fees for commercial spirits	Total of columns 19 to 22
1	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	106	1,725	1,831	6,125	3,90,499	3,96,624	15,48,820	.....	...	(*d*)	...	...
Hyderabad	...	2,894	2,894	.....	32,561	32,561	5,31,109	.....	...	...	7	7
Nawabshah	...	...	.....	.....	3,135	3,135	1,63,347	.....	...	...	6	6
Thar Parkar	8	...	8	.....	500	500	59,097	.....	...	...	2	2
Sukkur	...	11,725	11,725	.....	22,731	22,731	2,68,696	.....	...	125	33	158
Larkana	...	...	.....	.....	2,264	2,264	1,68,130	.....	...	...	59	59
Upper Sind Frontier	...	...	.....	.....	1,500	1,500	71,824	.....	...	...	53	53
Total ...	114	16,344	16,458	6,125	4,53,190	4,59,315	28,11,023	.....	...	125	160	285
Total of previous year ...	166	24,273	24,439	9,730	3,16,747	3,26,477	25,42,179	289				

(*d*) Receipts under these heads are included in the column of license fee under "Foreign liquor" as no separate figures were available from the Treasury registers.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Sale proceeds of Excise opium		Opium				Hemp Drugs			
							Sale proceeds			
							Ganja		Charas	
	Cost price	Duty	Duty on opium other than Excise opium	License for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits)	Total receipts from opium	Cost price	Duty	Cost price	Duty
1	24	25	26	27	28	29	30	31	32	33
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	23,282	30,447	.....	72,947	.....	1,26,676	.....	13,071	.....	47,580
Hyderabad	31,668	41,438	.....	44,523	.....	1,17,629	.....	4,645	.....	40,402
Nawabshah	12,633	16,520	.....	17,977	.....	47,130	.....	.....	.....	14,910
Thar Parkar	14,430	18,853	.....	14,661	.....	47,944	.....	2,348	.....	13,449
Sukkur	27,378	35,834	.....	40,543	.....	1,03,755	.....	1,851	.....	42,016
Larkhana	23,863	31,206	.....	24,142	.....	79,211	.....	52	.....	28,046
Upper Sind Frontier	4,160	5,440	.....	8,057	.....	17,657	.....	505	.....	871
Total ...	1,37,414	1,79,738	.....	2,22,850	.....	5,40,002	.....	22,472	.....	1,87,265
Total of previous year ...	3,41,319		...	2,30,129	.....	5,71,448	.....	24,145	.....	2,10,762

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Hemp Drugs—*contd.*								License fees for the sale of cocaine	Fines and forfeitures
	Sale proceeds—*contd.*		License fees, wholesale and retail					Total receipts from hemp drugs		
	Bhang		Ganja	From Charas	Bhang	Medicinal preparations of hemp drugs (druggists' permit)	Warehouse dues			
	Cost price	Duty								
1	34	35	36	37	38	39	40	41	42	43
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi	.....	6,400		66,209		.....	.....	1,33,260	.....	2,757
Hyderabad	.....	37,960		70,574		.....	.....	1,53,581	.....	266
Nawabshah	.....	1,539		29,756		.....	.....	46,205	.....	61
Thar Parkar	.....	4,195		15,604		.....	.....	35,587	.....	314
Sukkur	.....	63,260		86,331		.....	.....	1,93,958	.....	1,057
Larkhana	.....	51,065		52,720		.....	.....	1,31,883	.....	471
Upper Sind Frontier	.....	4,081		17,136		.....	.....	22,593	.....	.....
Total ...	.....	1,68,500		(*c*) 3,38,330		.....	.....	7,17,067	.....	4,926
Total of previous year ...	.....	1,60,437		3,18,144		.....	.....	7,13,488	.....	2,623

(*c*) The receipts under these heads were shown in lump under "Hemp Drugs" in the Treasury registers; hence the figures could not be shown separately.

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District	Government Commercial undertakings to which chapter 2 of the Account Code applies			Miscellaneous	Grant total of columns 2 to 47	Deduct from column 48		Total net excise revenue in the year	Remarks
	Recoveries of investments in	Recoveries of indirect charges from	Profits from			Refunds	Expenditure as per Return II		
1	44	45	46	47	48	49	50	51	52
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. Rs.	
Karachi	.....	.....	.....	450	18,11,963	1,20,800	1,16,090	15,75,073	
Hyderabad	...	.....	.....	728	8,03,320	68	68,284	7,34,973	
Nawabshah	.....	.....	.....	327	2,57,076	.....	19,874	2,37,202	
Thar Parkar	.....	.....	.....	354	1,43,298	.....	44,053	99,245	
Sukkur	.....	.....	.....	636	5,68,260	1,042	57,226	5,09,992	
Larkhana	.....	.....	.....	301	3,80,055	.....	39,765	3,40,290	
Upper Sind Frontier	.....	.....	.....	151	1,12,278	.....	12,743	99,535	
				2,947	40,76,250	1,21,905	3,58,035	35,96,310	
				(a)4,43,956	(a)4,43,956	.....		(a)4,43,956	
Total ...	.....	.....	.....	4,46,903	45,20,206	1,21,905	3,58,035 (b) 24,920	40,40,266	
Total of previous year ...	.....	.....	.....	3,143 (a)2,25,255	40,58,425+	1,17,389	=41,75,814	‡3,63,195 (b)24,920 ‡38,12,619	

* Gross Revenue.
† Total charges as shown in Imperial Return II.
‡ Net Revenue.

(a) Gain on sale proceeds of Country Spirit.
(b) Contribution to District Local Boards, *vide* Government Memorandum No. 4042-C/24, dated 12th February 1926.

N. R. WILLMOTT,

Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—
EXPENDITURE.

IMPERIAL RETURN

Expenditure

Name of District	Pay of Officers and Establishment	Allowances other than rewards	Supplies and services other than rewards: Construction and repairs to buildings — Salt	Construction and repairs to buildings — Excise	Other charges combined Salt and Excise Department	Contingencies and special charges: Salt, i.e., Manufacture, etc.	Combined Salt and Excise	Conveyance of Excise Opium
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karachi ...	87,583	14,910	1,830	849	4,673	62,458	12,885	70
Hyderabad ...	28,189	5,991	...	6,209	10	...	1,715	2,595
Nawabshah ...	7,198	2,149	...	...	...	...	56	40
Thar Parkar ...	27,935	7,937	1,075	1,111	1,124	1,638	485	61
Sukkur ...	25,516	7,385	21	2,947	150	...	617	173
Larkana ...	14,867	4,877	...	164	274	...	175	124
Upper Sind Frontier ...	7,291	3,488	...	...	1	...	90	...
Total ...	1,98,579	46,737	2,926	11,280	6,232	64,091	16,023	3,063
Three-fourth portion of the combined expenditure chargeable to "6" Excise.	1,48,934	35,053	...	11,280	4,674	...	12,017	3,063
Total of previous year, 1926-27.	1,98,414	48,515	32,568	4,181	6,760	84,136	16,677	3,439
Three-fourth portion of the combined expenditure chargeable to "6" Excise.	1,48,811	36,386	...	4,181	5,070	...	12,508	3,439

(a) Exclusive of the amount

II—EXPENDITURE

of 1927-28

Rewards	Cost of opium supplied to the Excise Department	Cost of ganja purchased	Cost of charas purchased	Cost of bhang purchased	Assignment and Compensation	Government commercial undertakings to which Chapter 2 of the Account Code applies		Total charges		Remarks
					Contribution to Local Boards	Investments in	Loss on	Combined Salt and Excise	Debitable to "6" Excise	
10	11	12	13	14	15	16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,467		...	..	...		...	...	1,87,720	92,808	
1,178		...	...	...		...	...	45,887	36,616	
198		...	...	...		...	...	9,641	7,241	
454	1,37,414	...	...	...	24,920	...	...	41,820	29,623	
1,969		...	...	...		...	...	38,778	29,848	
626		...	...	...		...	...	21,107	15,902	
574		...	...	...		...	...	11,444	8,583	
7,466	1,37,414	...	...	...	24,920	...	...	4,93,811 Add cost price of opium as shown in column 11	(a)2,20,621 1,37,414	
5,600	1,37,414	...	...	...	24,920	...	...	...	3,58,035	
6,535	1,47,899	...	...	...	...	...	...	5,49,124	3,63,195	
4,901	1,47,899	...	...	...	...	...	...	...	3,63,195	

shown in column 15.

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses for the sale of								Country liquors. Number of shops licensed for retail sale of						
	Breweries	Government distilleries	Private distilleries	Out-still	Country spirits	Liquors other than commercial spirits imported or manufactured in India and classed as foreign liquor	Commercial spirits including denatured spirits and medicated wines	Opium	Ganja	Charas	Bhang	Number of tappers licenses	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under out-still system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Karachi	...	1	...	...	...	21	10	...	...	...	1	...	29	...	...	7	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	...	1	...	17	...	...	1	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	...	1	...	9	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	8	...	...	...	7	...	22	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	...	3	...	13	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	...	1	...	7	...	...	...	...	...	...
Total ...	...	1	...	...	...	21	18	...	...	...	14	...	106	...	...	9	...	...	...
Total of previous year ...	...	1	...	...	...	24	10	...	...	...	14	...	112	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*contd.*

Division and District	Foreign Liquors. Retail licenses—Number for sale of										Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)	Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines. (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Churas	Bhang	Opium and its preparations for medical purposes only. (Ordinary druggists' permits)	Morphia. (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
Karáchi	2	10	20	28	5	1	70	...	23	41	22	22	2	22	20	26	...	44
Hyderabad	1	3	5	5	4	1	2	...	3	17	34	35	3	35	4	4	...	4
Nawábsháh	...	...	2	...	...	1	...	...	...	...	27	20	2	30	...	...	...	2
Thar Párkar	...	...	2	...	...	...	...	...	...	2	26	18	1	18	...	...	...	7
Sukkur	4	...	5	6	...	4	...	...	26	17	32	44	2	46	6	6	...	16
Lárkána	...	...	2	...	...	1	...	...	...	5	24	45	2	44	2	5	...	6
Upper Sind Frontier	1	...	1	...	...	...	...	...	4	3	8	12	2	12	...	1	...	2
Total ...	(c) 8	13	37	39	9	8	72	...	56	85	173	196	14	207	32	42	...	81
Total of previous year ...	8	15	38	(a) 29	9	8	66	..	48	80	178	(b)198	14	210	32	45	...	86

(*a*) Last year 10 Club Licenses, 4 in Hyderabad and 6 in Sukkur were omitted through oversight.

(*b*) Last year two shops were omitted in Larkana District.

(*c*) One beer "on" shop newly sanctioned at Jacobabad (Government Resolution, Revenue Department, No. 8217/24, dated 7th October 1927).

N. R. WILLMOTT,

Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES

Name of District	Country Spirits							Foreign Liquors				
	Issues in Imperial Gallons				Rates of duty	Cost price per London Proof Gallon	Retail price per London Proof Gallon	Imported Liquors			Liquors manufactured in India and classed as foreign liquors	
	At strength of 25° U. P.	At strength of 40° U. P.	At strength of	Equivalent of London proof of the total of columns 2, 3 and 4				Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof	Malt liquors in Imperial gallons
1	2	3	4	5	6	7	8	9	10	11	12	13
					Rs. a. p.							
Karáchi ...	43,308	23,495	...	46,578	Per gallon. 25° U. P. 6 8 0 40° U. P. 6 4 0	Strong plain ... 3 5 4	No fixed selling prices have been prescribed.	29,595	7,303	276,905	156	.....
Hyderabad ...	33,987	1,605	...	26,453		Weak plain ... 2 11 4		15,088	1,106	58,185	68	.....
Nawábsháh ...	11,855	55	...	8,924		Strong flavoured ... 3 8 0		741	83	1,071	...	.....
Thar Párkar ...	4,121	...	...	3,091		Weak flavoured ... 2 14 8		1,103	102	784	55	.....
Sukkur ...	17,618	...	...	13,214		Superior flavoured 25° U. P. 3 10 8		4,744	467	28,714	...	.....
Lárkána ...	14,150	...	...	10,613		Extra superior flavoured 25° U. P. 4 2 8		609	182	1,535	...	.....
Upper Sind Frontier ...	5,519	...	...	4,139		Superior flavoured 40° U. P. 3 3 8		263	25	577	...	.....
						Extra flavoured ... 3 13 8						
Total ...	130,558	25,155	...	113,012				52,143	9,268	367,771	279	.....
Total of previous year ...	126,466	24,325	...	109,384				49,332	9,409	280,418	131	4,856

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*contd.*

Name of District	Commercial Spirits			Opium and other Hemp Drugs								
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated wines in Imperial gallons	Issues in seers of excise opium	Retail sales in seers of other opium (*e.g.*, Punjab grown, Punjab Hill States, and Malwa)	Wholesale price of opium to retail vendors per seer: Cost price	Wholesale price of opium to retail vendors per seer: Duty	Average retail price of opium, per seer	Sales of morphia in lbs., ozs. and grs.	Charas: Sales in seers	Charas: Cost price per seer	Charas: Duty per seer
1	14	15	16	17	18	19	20	21	22	23	23	25
						Rs.	Rs.		Lbs. ozs. grs.			
Karáchi ...	77	12,288	596	895 *893*	.....	26	34	.....	5 3 78	727	.....	Rs. 60
Hyderabad ..	17	3,506	5	1,218 *1,247*	.....	.....	.....	.....	0 3 368	681	.....	
Nawábsháh ...	.....	45	.....	486 *482*	.....	.....	.....	.....	.....	235	.....	
Thar Párkar ...	.....	22	.....	555 *569*	.....	.....	.....	.....	.....	227	.....	
Sukkur ...	8	1,754	36	1,053 *1,042*	.....	.....	.....	.....	2 0 317	560	.....	
Lárkána ...	.....	118	.....	917 *910*	.....	.....	.....	.....	0 0 349	476	.....	
Upper Sind Frontier ...	.....	93	.....	160 *154*	.....	.....	.....	.....	.....	147	.....	
Total ...	102	17,826	637	5,284 *5,297*	.....	.....	.....	.....	7 152	3,053	.....	.....
Total of previous year ...	113	15,331	660	5,688 *5,776*	.....	.....	.....	.....	6 8 183	3,224	.....	.....

NOTE.—Figures in Italics in column 17 represent retail sales.

IMPERIAL RETURN IV—CONSUMPTION, RATES OF DUTIES AND PRICES—*concld.*

Name of District	Opium and other Hemp Drugs—*contd.*									
	Charas—*contd.*	Ganja				Bhang				Sales of cocaine in
	Retail price per seer	Sales in seers	Cost price per seer	Duty per seer	Retail price per seer	Sales in seers of bhang and its preparations	Cost price per seer	Duty per seer	Retail price per seer	
1	26	27	28	29	30	31	32	33	34	35
								Rs. a. p.		Lbs. ozs. grs.
Karachi ...	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1928).	459	.....	Rs. 25	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1928).	4,227	.....	2 0 0	No fixed selling prices have been prescribed (G. M. No. 4042-C/24, dated 27th August 1928).	3 2 327
Hyderabad ...		120	.....			13,059	.....			1 4 167
Nawabshah ...		40	.....			9,884	.....			*Nil.*
Thar Parkar ...		101	.....			2,191	.....			*Nil.*
Sukkur ...		97	.....			25,967	.....			2 2 277
Larkana ...		4	.....			22,432	.....			0 0 364
Upper Sind Frontier ...		7	.....			2,521	.....			0 1 21
Total ...	.....	828	.....	.....	.....	80, 281	.....	.....	.....	6 11 196
Total of previous year...	.....	1,154	.....	.....	.....	81,578	.....	.....	.....	3 8 408

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of exciseable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of exciseable article	Imports									Exports								
	Duty-paid						In bond			Duty-paid						In bond		
	From—		From—		Total					To—		To—		Total				
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	From—	From—	Total	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	To—	To—	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Charas ...	...	...	...	...	...	...	Punjab seers 2,725 Hoshiarpur seers 714	Amritsar seers 384	Seers 3,823	Lasbella 30 Baroda 6 Palanpur 10 Kelat 2	Seers 2,880	Cutchbhuj seers 2 Pisin seers 23	1,500 ...	Seers 73 ...	4,380 ...	... ...	... ...	... ...
Bhang ...	...	...	...	...	...	...	...	...	...	Baluchistan 32	Free of duty	...	...	32	Free of duty	...	...	...
Cocaine ...	...	...	...	...	...	...	...	...	...	Afghanistan ... 875 Punjab ... 6,508 Bikaner ... 2,306	Grs. ...	...	...	Grs. 9,689	...	...	...	...
Morphia ...	...	...	...	...	...	...	...	...	...	Punjab ... 3,028 N. W. Frontier ... 518	...	...	...	3,546	...	...	...	...

IMPERIAL RETURN IV-A—*contd.*

Description of exciseable articles	Imports									Exports								
	Duty-paid						In bond			Duty-paid						In bond		
	From—		From—		Total					To—		To—		Total		To—	To—	Total
	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty	From—	From—	Total	Quantity	Amount of duty	Quantity	Amount of duty	Quantity	Amount of duty			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Beer Gls.	Wines Gls.	Spirits Gls.							Beer	Wines	Spirits				Beer	Wines	Spirits
Indian made, foreign liquors—																		
United Provinces ...	...	...	304	...	...	...	...	...	...	.....	...	...	...	...	...	...	...	...
Baroda State ...	...	...	252	...	...	...	...	...	...	.....	...	...	...	...	...	...	...	...
			556															

European—																					
Punjab	...	...	...	...	...	...	...	...	...	...	...		1,51,756	10,270	36,028	...	...	...	...	...	...
Baluchistan	...	...	...	...	...	...	...	...	...	...	...		64,618	4,880	15,104	...	...	...	...	...	...
N.-W. Frontier	...	...	...	...	...	...	...	...	...	...	...		52,868	3,262	7,972	...	...	...	...	...	...
United Provinces	...	...	...	...	...	...	...	...	...	...	...		12,360	2,184	9,900	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...		46	306	266	..	...	...	...	...	...
Rajputana	...	...	...	...	...	...	...	...	...	...	...		7,026	788	3,474	..	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...	...	...	...	.....		...	...	...	...	...	4,300	772	3,700
Persian Gulf	...	...	...	...	...	...	...	...	...	...	...	.....		...	...	...	...	...	2,494	242	654
Total	...	...	...	556	...	...	...	...	...	...			2,88,674	21,690	72,744	...	...	...	6,794	1,014	4,354

N. R. WILLMOTT,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V

Division and District	Area in square miles			Population (in thousands)			Number of square miles per shop									
		Distillery system			Distillery system		Country spirit			Opium		Ganja		Charas		Bhang	
	Out-still system	Urban	Rural	Out-still system	Urban	Rural	Out-still area	Distillery area Urban	Distillery area Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
1	2	3		4	5		6	7		8		9		10		11	
Karáchi ...	...	33	1,731	...	240	302	...	1·74	1,173·10	3·00	1,066·45	3·00	1,066·45	16·50	...	3·00	1,066·45
Hyderabad ...	...	17·43	4,625·57	...	96	477	...	1·45	925·12	1·45	210·25	8·72	201·11	5·81	...	8·72	201·11
Nawábsháh ...	...	1·50	3,888·50	...	23	396	...	0·30	972·12	0·30	176·75	0·30	259·23	0·75	...	0·30	155·54
Thar Párkar ...	...	1	13,636	...	9	387	...	0·05	1,948·00	0·05	568·17	0·05	852·25	1·00	...	0·05	852·25
Sukkur ...	...	11	5,595	...	115	395	...	0·92	559·50	0·79	310·83	0·61	199·82	5·50	...	0·31	199·82
Lárkána ...	...	14	5,037	...	87	761	...	2·33	719·57	2·33	279·83	2·00	132·55	7·00	...	2·00	132·55
Upper Sind Frontier ...	...	4	2,692	...	11	230	...	2·00	538·4	4·00	384·57	2·00	269·20	2·00	...	2·00	269·20
Total ...	...	81·93	47,205·07	...	531	2,748	...	1·41	983·44	1·58	390·12	1·44	342·06	5·85	...	1·44	312·19
Total of previous year ...	...	80·90	47,206·10	...	528	2,751	...	1·75	907·81	1·62	368·80	1·44	306·53				

IMPERIAL RETURN V—*contd.*

Division and District	Number of shops per 10,000 of population										Consumption per 100 of the population in gallons or seers (to two places of decimals)				
	Country spirit														
	Out-still area	Distillery area		Opium		Ganja		Charas		Bhang		Country spirit (Distillery area)	Opium	Ganja	Charas	Bhang
		Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural					
1	12	13		14		15		16		17		18	19	20	21	22
Karáchi ...	...	0·79	0·33	0·46	0·36	0·46	0·36	0·08	...	0·43	0·36	8·64	0·16	0·08	0·13	0·78
Hyderabad ...	...	1·25	0·10	1·25	0·49	1·25	0·48	0·31	...	1·25	0·48	4·62	0·22	0·02	0·12	2·28
Nawábsháh ...	...	2·17	0·10	2·17	0·56	2·17	0·38	0·87	..	2·17	0·63	2·04	0·12	0·01	0·06	2·36
Thar Párkar ...	...	2·22	0·18	2·22	0·06	2·22	0·42	1·11	...	2·22	0·42	0·96	0·14	0·03	0·06	0·55
Sukkur ...	...	1·04	0·25	1·22	0·46	1·56	0·71	1·04	...	1·56	0·71	2·62	0·20	0·02	0·11	5·09
Lárkána ...	...	1·62	0·12	1·62	0·32	1·88	0·68	0·54	..	1·88	0·68	1·78	0·15	.....	0·08	3·75
Upper Sind Frontier ...	...	1·82	0·22	0·91	0·30	1·82	0·43	1·82	...	1·82	0·43	1·73	0·06	.....	0·06	1·05
Total ...	...	1·09	0·17	0·98	0·44	1·07	0·50	0·26	...	1·07	0·54	3·47	0·16	0·03	0·09	2·45
Total of previous year ...	...	11·36	1·89	9·47	4·65	10·61 (*b*)		5·60				3·34	0·17	2·62 (*b*)		

(*b*) Includes figures under the head "Hemp drugs."

IMPERIAL RETURN V—*concld.*

Division and District	Average taxation per proof gallon or seer in rupees (to two places of decimals)															Average total Excise Revenue per head of population (based on column 48 of Imperial Return I)
	Country spirit (Distillery area)			Opium			Hemp drugs									
							Ganja			Charas			Bhang			
	Duty	Vend fees	Total	Duty including gain on sale proceeds and cost price	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	Duty	Vend fees	Total	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	46	37	38
Karáchi ...	16·58	8·03	24·61	60·03	81·51	141·54										3·34
Hyderabad ...	10·64	8·09	18·73	60·02	36·55	96·57				12·39	12·23	24·62				1·40
Nawábsháh ...	10·67	7·98	17·96	59·99	36·99	96·98				5·99	5·09	11·08				0·61
Thar Párkar ...	10·88	7·10	18·96	59·97	26·42	86·39				1·62	2·93	4·53				0·36
Sukkur ...	10·89	6·84	17·72	60·03	38·50	98·53				7·93	6·19	14·12				1·11
Lárkána ...	9·97	5·66	15·63	60·05	26·33	86·38				4·02	3·26	7·28				0·64
Upper Sind Frontier...	10·61	6·38	16·99	60·00	50·36	110·36				3·46	2·30	5·76				0·47
										2·04	6·41	8·45				
Total ...	13·06	7·56	20·62	60·02	42·17	102·19				4·49	4·03(a)	8·52				1·38
Total of previous year	12·20	7·79	19·99	60·00	40·46	100·46				4·60	3·70 (b)	8·30				1·24

(a) Includes figures relating to ganja, charas and bhang as no separate figures under the three different heads were available.

(b) Includes figures under the head "Hemp drugs."

N. R. WILLMOTT,
Superintendent of Salt and Excise, Sind.

No. 691.

ABKARI OFFICE

Aden, 27th August 1928.

From

MAJOR G. T. FISHER,
Collector of Abkari and Salt Revenue,
Aden.

To

THE COMMISSIONER OF ABKARI
AND SALT REVENUE,
Aden.

Subject :—Excise Administration Report for the year 1927-28.

Sir,

I have the honour to submit herewith the Annual Administration Report of the Abkari Department under me for the year 1927-28.

I.—Establishment.

The sanctioned strength of the department has remained unaltered since 1902, with the exception of the addition of one clerk in 1920. At Perim the departmental affairs are administered by the Assistant Resident, Perim. The work of the department has steadily increased year by year, so much so that the staff are inadequate for the amount of work with which the department now has to deal. A scheme for entire re-organization of this department is being submitted to Government.

II.—Financial Results of the Year.

The principal sources of Excise Revenue are detailed in the appended statement—appendix I in which the receipts for the year under report are contrasted with those of 1926-27.

The gross receipts amounted to Rs. 2,29,960 against Rs. 2,39,679 in the preceding year showing a decrease of Rs. 9,719. This fall is attributable to the consumption of cheap fermented liquors in preference to costly spirits and to the decreased consumption caused by the removal of troops from Aden.

In the table below is contrasted the expenditure on account of the establishment and contingent charges for the years 1926-27 and 1927-28.

Items	Amounts	
	1927-28	1926-27
	Rs.	Rs.
Establishment	18,246	19,382
Contract Contingencies	1,119	1,120
Countersigned Contingencies	147	134
Total ...	19,512	20,636

III.—Licenses issued during the year 1927-28.

At Aden—Excise.

Retail sale of Foreign Liquor	15
Retail sale of Foreign Potable Spirits under Military Canteen Tenant system.	4
For sale of Foreign Liquor at Clubs	8
,, Denatured spirits	9
,, Country Liquor	2
,, Hemp Drugs	2
,, Opium	2
,, By Chemist of dangerous Drugs (cocaine).	2
,, Medical Practitioners of dangerous Drugs.	8

At Perim.

Retail sale of Foreign Liquor	1

IV.—Foreign Liquor.

The details of quantities of Foreign spirits, wine and malt liquors passed for consumption in Aden and Perim respectively, during the year under review and the previous year are shown in Appendix II. The decrease in the quantity of spirits consumed is almost made up by the increase in that of other kinds of Foreign Liquor.

V.—Country Liquor.

The total quantity of Country Liquor manufactured locally from dates and issued for consumption at Aden during the year under

review is contrasted with that of the previous year in the statement below :—

Items	1927-28	1926-27
	Gls.	Gls.
Date liquor (50 U. P.)	9,050	8,700
Date liquor (30 U. P.)	450	300
Total in terms of 50 U. P. ...	9,680	9,120

The slight increase in the quantity of Country Liquor consumed during the year under report has been attributed to the prevalent belief among the lower classes that Country Liquor acts as antidote to plague. Consequently consumption of that spirit during the two months that Sheikh Othman was disturbed by that epidemic shows an increase.

VI.—Intoxicating Drugs.

The quantity of intoxicating Drugs other than opium consumed at Aden during 1927-28 and the previous year is as under :—

Items	1927-28	1926-27
	Srs. T.	Srs. T.
Ganja	142 14	201 65
Bhang	1 10	2 25

The decrease in consumption in the year under report is due to the diminished demand caused by the removal of Indian Troops from Aden.

VII.—Cocaine and Heroin.

The Cocaine and Heroin transactions during the year 1927-28 are shown in Appendix III appended to this report.

VIII.—Opium.

In Appendix III, is given the opening balance, the quantity imported, that consumed and the balance during the year 1927-28.

A contrast of the sale during the year 1927-28 and that in 1926-27 stands as under :—

Item	Sales in	
	1927-28	1926-27
	Srs. T.	Srs. T.
Opium	42 74	48 71

The above slight fall is attributable, as in the case of Hemp Drugs, to the withdrawal of the Indian Troops from Aden.

No opium was issued in 1927-28 for Veterinary or Quasi-veterinary purposes—*vide* Government Resolution, Revenue Department, No. 3494/24 dated 3rd April 1925.

IX.—License Fees.

License fees received at Aden and Perim during the years 1926-27 and 1927-28, on Foreign Liquor, Country Liquor, Intoxicating Drugs and Opium, are contrasted in Appendix I.

X.—Per Capita Taxation.

Abkari Taxation per head of population for the year 1926-27 and 1927-28, is contrasted in the tabular statement as under :—

District	Population as per Census of 1921	1926-27		1927-28	
		Realizations	Taxation per head	Realizations	Taxation per head
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,33,808	4 4 8	2,24,031	4 1 9
Perim	2,070	5,871	2 13 5	5,929	2 13 10
Total ...	56,567	2,39,679	4 3 10	2,29,960	4 1 1

XI.—Offences.

During the year under review 3 cases of illegal importation of Liquor and Perfumed spirits, and one case of illicit sale of liquor, were detected.

The accused in all the cases were convicted and punished.

XII.—Head of Department.

The following officers held charge of the office of Collector of Abkari, during 1927-28 :—

Captain H. M. Poulton, Major G. T. Fisher.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) G. T. FISHER,

Major,

Collector of Abkari, Aden.

No. A.-407/6143.

Residency Office,
Aden, 7th September 1928.

Submitted to Government in the Revenue Department, Bombay.

(Signed) G. S. SYMES,

Resident and Commander-in-Chief.

APPENDIX I

Comparative statement showing sources of excise revenue realized in Aden and Perim during the financial years 1926-27 and 1927-28

Items	Aden		Perim		Total		Remarks
	1926-27	1927-28	1926-27	1927-28	1926-27	1927-28	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported Foreign liquors.	1,78,253	1,66,729	5,634	5,684	1,83,887	1,72,406	
2 License fees for the sale of foreign liquors.	9,996	9,504	237	245	10,233	9,749	
3 Still head duty on country liquor.	34,200	36,300	...	...	34,200	36,300	
4 License fee for the manufacture and sale of country liquor.	1,640	1,624	...	...	1,640	1,624	
5 Duty on intoxicating drugs (Ganja).	4,000	4,800	...	...	4,000	4,800	
Do. (Bhang).	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	
6 License fees for the manufacture and sale of intoxicating drugs.	550	550	...	...	550	550	
7 License fees for the Opium Farm.	740	725	...	...	740	725	
8 Gain on sale of opium.	2,256	2,209	...	...	2,256	2,209	
9 Miscellaneous ...	2,173	1,597	...	...	2,173	1,597	
Total ...	2,33,808	2,24,031	5,871	5,929	2,39,679	2,29,960	

(Signed) G. T. FISHER,
Major,
Collector of Abkari, Aden.

APPENDIX II

Comparative statement of quantities of imported Foreign Wines, Spirits and Malt Liquors passed for consumption in Aden and Perim during the financial years 1926-27 and 1927-28

Items	Aden		Perim		Total		Aden		Perim	
	1926-27	1927-28	1926-27	1927-28	1926-27	1927-28	Increase	Decrease	Increase	Decrease
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1 Ale, porter, beer, cider and other fermented liquors.	99,992	1,09,889	990	1,534	1,00,982	1,11,423	9,897	...	544	...
2 Denatured Spirit ...	463	677	...	...	463	677	214	...	...	...
3 Perfumed Spirit ...	76	55	...	...	76	55	...	21	...	...
4 Liqueurs Cordials, mixtures and other preparations containing spirit.	140	75	1	3	141	78	...	65	2	...
5 All other sorts of spirits.	5,038	4,323	229	213	5,267	4,541	...	715	...	11
6 Champagne and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit.	141	177	...	...	141	177	36	...	...	...
7 All other sorts of wine not containing more than 42 per cent. of proof spirit.	2,170	2,497	18	15	2,188	2,512	327	...	...	3
Total ...	1,08,020	1,17,693	1,238	1,770	1,09,258	1,19,463	10,474	801	546	14

(Signed) G. T. FISHER,

Major,

Collector of Abkari, Aden.

APPENDIX III

Statement showing the transactions in opium and cocaine during the year 1927-28

Name of drugs and preparations, admixtures, etc.	Opening balance on 1st April 1927	Imported		Exported	Consumed	Balance on 31st March 1928	Remarks
		From	Quantity				
Crude Opium ...	Seers 30 tolas 68.	India	Seers 53 tolas 25.	...	Seers 42 tolas 74.	Seers 41 tolas 19.	
Opium-medicinal .	Grains 735	...	...	...	Grains 485	Grains 250	
Liq Morph. Hydro. Chlor.	,, 100	...	...	...	,, 25	,, 75	
Morph. Hydro. Chlor.	,, 691½	...	...	...	,, 231½	,, 460	
Liq Morph. Acetas.	,, 1,400	...	...	...	.....	,, 1,400	
Morph. Acetas ...	,, 2,357½	...	...	..	.....	,, 2,357½	
Cocaine ...	,, 1,014½	London	Grain 875	...	Grains 337	,, 1,552½	
Heroin ...	,, 105½	...	...	...	,, 60	,, 45½	

(Signed) G. T. FISHER,
Major,
Collector of Abkari, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the financial year 1927-28.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P. 55/772.

Bombay Castle, 22nd February 1929.

Read reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1927-28 submitted by the Commissioner of Excise, the Commissioner in Sind and the Resident and Commander-in-Chief, Aden.

RESOLUTION.—In the Presidency (excluding Sind) the consumption of country spirit continued to decrease and was 26,324 gallons less than in the preceding year. This decrease was contributed to by all districts except Ahmedabad, Belgaum, Satara, Poona, East and West Khandesh, where there was an increase in consumption over the previous year's figures as a result of the reduction of selling prices made by certain licensees. In Sind the consumption of country spirit rose from 110,000 to 114,000 proof gallons. The increase occurred chiefly in the Karachi and Sukkur districts and is attributed to keen competition among the local licensees. The consumption nowhere touched the rationed figure and in the Presidency fell below it by 449,604 proof gallons.

2. Eight more shops were closed in the Presidency (excluding Sind) during the year under report on the recommendations of the advisory committees, and a new one was opened in the Kathi Estate of West Khandesh District.

3. The revenue from country spirit (*i.e.*, still-head duty, license and vend fees) in the Presidency (excluding Sind) increased from Rs. 2,11,26,000 to Rs. 2,18,00,000 and in Sind from Rs. 21,86,000 to Rs. 23,30,000. The increase was the result of keener competition at the auctions occasioned by the abolition of the system of simultaneous auctions.

4. The consumption of toddy in the Presidency decreased by 401 gallons while in Sind there was an increase of 1,587 gallons. The figures of consumption which are furnished by the licensees are far from accurate and rarely bear any relation either to the number of trees tapped, which in the year under report was 379,104 as against 377,230 of the previous year, or to the revenue derived under this head which increased from Rs. 46,68,000 to Rs. 47,67,000.

5. So far as it is possible to draw any deductions from the old system of foreign liquor accounts (which has been replaced since 1st April 1928 by a more accurate system) it appears that the consumption of foreign liquor is steadily on the increase. The imports increased by 150,000 gallons in the Presidency and by 86,000 gallons in Sind. A large quantity of the imports is, however, exported to other provinces and the figures of sales, as indicating consumption are alone important. These show an increase in consumption. The notable increases in the sales of fermented liquor, *i.e.*, 63,000 gallons in the Presidency and 82,000 gallons in Sind, are explained by the growing taste for cheap beer among the labouring classes. The apparent fall of 127,273 gallons in the consumption of denatured spirit in the Presidency is due to the fact that for the year under report the actual retail sales have been taken into account while the statistics of the previous year were made up of both the wholesale and the retail figures. If the old method were continued the figures of consumption would be 383,645 gallons showing an increase of 40,774 over the previous year's figures. The revenue from foreign liquor during the year in the Presidency increased by Rs. 3,91,800 and in Sind by Rs. 1,24,800.

6. An enhancement in the duty on ganja led to a rise in selling prices which, in its turn, brought about a decrease in consumption both in the Presidency and in Sind. The consumption of bhang showed a slight increase in the Presidency and a decrease in Sind. The decrease in charas the use of which is at present permitted only in Sind was due to smuggling stimulated by the high selling prices charged by licensed retailers. In the course of the ensuing year Government hope to adopt measures which will bring down the prices for charas and thus lessen the incentive to smuggling.

7. The sales of opium showed further decreases of 577 and 479 seers in the Presidency and Sind respectively. A part of the decrease is attributed to trade depression and to the prevailing high prices but a part is no doubt the result of an increase in illicit importation. The situation is far from satisfactory and the only effective remedy is the control of the sources of supply with the co-operation of the Indian States which grow opium.

8. The financial results of the year's working were satisfactory. The gross total expenditure exclusive of such extraordinary items as Rs. 10,86,000 paid to the Government of India on account of opium supplied to the Department and Rs. 2,99,595 on account of investments in Government commercial undertakings was in the Presidency Rs. 22,48,935 as against Rs. 23,11,886 in the previous year and in Sind Rs. 2,20,621 as against Rs. 2,15,296. The net excise revenue increased in the Presidency from Rs. 2,97,53,000 to Rs. 3,12,57,000 and in Sind from Rs. 38,13,000 to Rs. 40,40,000.

9. The increase of some Rs. 17 lakhs in the excise revenue of the Presidency during the year is, however, a fortuitous circumstance and is not likely to be repeated if the present policy of Government in the direction of prohibition is continued. Such a

policy involves both a progressive decline in excise revenue and an increase in expenditure on preventive staff. The Prohibition Finance Committee whose report Government considered during the course of the year and whose main recommendation on the subject they have accepted came to the conclusion that the net loss resulting from the enforcement of total prohibition, including the cost of the additional preventive staff, would be not less than Rs. 6 crores, that is, nearly 40 per cent. of the total revenue of the Presidency. In the present state of the provincial finances the sacrifice of so much revenue, to the complete disregard of the growing needs of the nation-building departments such as public health and education, is not practicable, and progress towards the ideal of total prohibition must depend, so far as the financial aspect is concerned, on the extent to which revenue can be secured from other sources.

10. The present policy of rationing has succeeded in its immediate objective, *viz.*, that of bringing about a decrease in the consumption of licit country spirit. In 1920-21 the consumption was 2,614,789 proof gallons. This has been gradually reduced to 1,276,355 proof gallons in 1927-28. Were this decrease the only result of the policy of rationing Government would have had no hesitation in admitting its unqualified success. As matters stand, however, the decrease in the consumption of licit country spirit is more than balanced by an increase in the consumption of foreign spirit and illicit country spirit. The figures for beer and stout show that their consumption during the year under report was 44 per cent. in excess of the consumption of 1923-24. Similarly, the consumption of methylated spirit has risen from 227,514 gallons in 1920-21 to 383,645 gallons in 1927-28. Although some part of this is used for industrial purposes, the remainder, it is feared with good reason, is used for drinking purposes by people who are unable to afford the price of licit country spirit. If the increase in the consumption of foreign spirit at the cost of country spirit is to be deplored as constituting a definite check to the growth of the spirit of temperance and incidentally also as bringing about a not inconsiderable diversion of revenue from the provincial to the central exchequer, the persistent increase in excise crime is to be viewed with grave apprehension. Not only does this increase indicate the extent to which illicit distillation and importation has grown, but it also shows the difficulties which Government, entrusted as it is with the duty of maintaining law and order, have to face in the carrying out of a policy of prohibition. In the districts of Khandesh and the Panch Mahals, where the people are in the habit of using liquor by ancient custom which has almost the force of religious sanction, the Excise policy far from encouraging temperance is having a demoralising effect on the Bhil who, unable to get cheap licit liquor, is openly defying law and authority in order to get illicit spirit. With a view to checking this evil of illicit distillation by securing complete control over the possession of Mhowra Government hope to introduce in the Legislative Council at a very early date a Bill further to amend the Abkari Act by extending the provisions of section 18-B of that Act to the whole

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

of the Presidency (excluding Sind). This, however, is only a palliative, and will not completely solve the problem for backward districts like East and West Khandesh and the Panch Mahals.

11. The thanks of Government are due to the Commissioner and the officers working under him for the efficient management of the department during the year.

By order of the Government of Bombay
(Transferred Departments),

G. K. JOSHI,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Resident and Commander-in-Chief, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Collector of Abkari, Aden,
The Superintendent of Salt and Excise, Sind,
The Resident, Kolhapur, and Political Agent, Southern Mahratta Country States,
The Political Agent, Mahi Kantha,
The Political Agent, Rewa Kantha,
The Political Agent, Savantwadi,
The Accountant General,
The Director of Information and Labour Intelligence,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Editors' Tables,
Editors of Newspapers,
The Government of India,
The High Commissioner for India, London,
The Political Department,
The Home Department,
The Finance Department,
The Public Works Department.